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IN THE MATTER

of

THE INVESTIGATION OF THE DEPARTMENTS OF THE GOVERNMENT OF THE CITY OF NEW YORK, etc., pursuant to Joint Resolutions adopted by the Legislature of the State of New York.

EXHIBITS
Referred to in
FINAL REPORT

to

Hon. SAMUEL H. HOFSTADTER, Chairman
Hon. HAMILTON F. POTTER, Vice Chairman
Hon. WILLIAM J. LAMONT, Secretary
Hon. LEON F. WHEATLEY
Hon. JOHN J. McNABOE
Hon. LOUIS A. CUVILLIER
Hon. ABBOTT LOW MOFFAT

and, ex-officio,

Hon. GEORGE R. FEARON
Hon. JOHN J. DUNNIGAN
Hon. JOSEPH A. McGINNIES
Hon. RUSSELL G. DUNMORE
Hon. IRWIN STEINGUT

members of the Joint Legislative Committee to Investigate the Administration of the Various Departments of the Government of the City of New York, etc.

by

SAMUEL SEABURY,
Counsel to the Committee.

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EXHIBIT NO. 1, page 1.

(Exhibit No. 904 in Evidence on Public Hearing.)

Deduction Number Against Items on Schedule 1.

NEW YORK CITY

SUMMARY

Comparison of the Budget Adopted by the Board of Estimate and Apportionment

FOR THE YEAR ENDED DECEMBER 31st, 1932, WITH THAT ADOPTED FOR THE YEAR ENDED DECEMBER 31st, 1922.

Deduction Number Against Items on Schedule 1.			1922	1932	*Increase or (Decrease)*	*Percentage Increase or (Decrease)*	
	BUDGET FOR THE CITY						
	Personal Services	per Schedule 1	$198,369,437.89	$365,534,288.87	$167,164,850.98	84.269	
	Maintenance, Supplies, etc.	per Schedule 1	28,569,358.60	45,177,254.34	16,607,895.74	58.131	
	Other Funds	per Schedule 1	127,719,160.00	265,660,038.34	137,940,878.34	108.003	
	TOTAL	per Schedule 1	354,657,956.49	676,371,581.55	321,713,625.06	90.710	
	DEDUCTIONS FOR ALLOWANCES						
	Department	Purpose of Allowance					
1.	Law Department	Street and Park Opening Fund	171,187.00	423,750.00	252,563.00	147.536	
2.	Board of Assessors	Street Improvement Fund	.....	97,085.00	97,085.00	.....	
3.	President—Borough of Manhattan	Corporate Stock, Tax Notes, Special Corporate Stock (Assessment) Special Revenue Bond and Special and Trust Fund Allowance	472,796.73	834,329.25	361,532.52	76.466	
4.	President—Borough of Bronx	" " " "	387,648.66	658,598.80	270,950.14	69.895	
5.	President—Borough of Brooklyn	" " " "	922,827.70	1,177,007.75	254,180.05	27.543	
6.	President—Borough of Queens	" " " "	402,344.30	1,622,797.20	1,220,452.90	303.335	
7.	President—Borough of Richmond	" " " "	142,620.70	434,432.05	291,811.35	204.606	
8.	Department of Parks, Richmond	Tax Note Allowance	.....	15,084.50	15,084.50	.....	
9.	Metropolitan Museum of Art	Museum Funds	433,550.63	426,024.75	(7,525.88)	(1.735)	
10.	American Museum Natural History	Museum Funds	103,079.56	142,352.09	39,272.53	38.099	
11.	Museum of City of New York	Museum Funds	.....	40,510.00	40,510.00	.....	
12.	Health Department	Antitoxin and Vaccine Fund	85,332.00	30,000.00	(55,332.00)	(64.843)	
13.	Department of Hospitals	Corporate Stock Allowance	.....	84,020.00	84,020.00	.....	
14.	Water, Gas & Electricity	Corporate Stock Allowance	77,859.50	.....	(77,859.50)	.....	
	" " " "	Water Revenue Allowance	1,931,442.70	107,195.00	(1,824,247.70)	(94.450)	
15.	Sanitation Department	Corporate Stock and Tax Note	.....	66,540.00	66,540.00	.....	
	" "	Street Improvement Fund	.....	247,800.00	247,800.00	.....	
16.	Plant and Structures	Bridge Revenue	300,000.00	300,000.00	.....	.....	
17.	Docks Department	Corporate Stock Allowance	477,860.12	270,700.00	(207,160.12)	(43.351)	
18.	N. Y. City Employees Retirem't System	Accrual Allowance	1,168,466.50	.....	(1,168,466.50)	.....	
19.	Department of Parks, Park Board	Corporate Stock Allowance	800.00	.....	(800.00)	.....	
20.	Bronx Parkway Commission	Allowance by Westchester County 25%	40,000.00	.....	(40,000.00)	.....	
21.	Police Department	Accrual Allowance	1,499,152.00	.....	(1,499,152.00)	.....	
22.	Armory Board	Corporate Stock and Tax Note	4,680.00	.....	(4,680.00)	.....	
23.	Department of Correction	Corporate Stock and Tax Note	3,200.00	.....	(3,200.00)	.....	
24.	Tax Deficiency	Accrual Allowance	1,752,699.74	.....	(1,752,699.74)	.....	
	TOTAL ALLOWANCES		10,377,547.84	6,978,226.39	(3,399,321.45)	(32.756)	
	OTHER DEDUCTIONS:						
	Estimated Amounts Receivable from the State of New York						
25.	Education Department		18,097,534.51	47,654,861.42	29,557,326.91	163.322	
26.	Board of Higher Education (College of the City of New York)		.....	95,545.00	95,545.00	.....	
27.	Hunter College of the City of New York (High and Model Schools)		.....	133,525.00	133,525.00	.....	
28.	Public Welfare Department		.....	5,830,692.79	5,830,692.79	.....	
	TOTAL ESTIMATED AMOUNTS RECEIVABLE FROM THE STATE OF NEW YORK		18,097,534.51	53,714,624.21	35,617,089.70	196.860	
	TOTAL DEDUCTIONS		28,475,082.35	60,692,850.60	32,217,768.25	113.143	
	NET TOTAL BUDGET—FOR THE CITY		326,182,874.14	615,678,730.95	289,495,856.81	88.752	
	ADD: STATE TAX—(Applied to Counties)		14,430,513.24	.....	(14,430,513.24)	.....	
	BUDGET FOR THE COUNTIES:						*Distribution State Tax 1922 above*
	NEW YORK						
	Personal Services		3,889,715.46	6,242,490.28	2,352,774.82	60.487	
	Maintenance, Supplies, Etc.		104,165.86	168,125.81	63,959.95	61.402	
	Other Funds		981,222.73	874,081.00	(107,141.73)	(10.919)	
	TOTAL	per Schedule 2—Page 1	4,975,104.05	7,284,697.09	2,309,593.04	46.423	8,516,800.14
	BRONX						
	Personal Services		892,623.57	1,692,816.77	800,193.20	89.645	
	Maintenance, Supplies, Etc.		42,914.75	73,233.00	30,318.25	70.647	
	Other Funds		86,900.97	241,101.00	154,200.03	177.443	
	TOTAL	per Schedule 2—Page 1	1,022,439.29	2,007,150.77	984,711.48	96.310	1,248,390.74
	KINGS						
	Personal Services		2,282,814.78	3,587,579.28	1,304,764.50	57.112	
	Maintenance, Supplies, Etc.		40,734.00	64,817.00	24,083.00	59.122	
	Other Funds		383,688.94	497,034.75	113,345.81	29.541	
	TOTAL	per Schedule 2—Page 2	2,707,237.72	4,149,431.03	1,442,193.31	53.271	3,433,536.67
	QUEENS						
	Personal Services		652,224.09	1,498,371.75	846,147.66	129.732	
	Maintenance, Supplies, Etc.		25,075.00	59,477.00	34,402.00	137.196	
	Other Funds		91,027.00	178,504.33	87,477.33	96.100	
	TOTAL	per Schedule 2—Page 2	768,326.09	1,736,353.08	968,026.99	125.991	1,046,207.88
	RICHMOND						
	Personal Services		141,539.00	444,895.05	303,356.05	214.326	
	Maintenance, Supplies, Etc.		7,875.00	22,783.00	14,908.00	189.307	
	Other Funds		1,527.00	42,257.00	40,730.00	2667.321	
	TOTAL	per Schedule 2—Page 3	150,941.00	509,935.05	358,994.05	231.212	185,577.81
	ADD:						
	TOTAL ALL COUNTIES COMBINED						
	Personal Services		7,858,916.90	13,466,153.13	5,607,236.23	71.348	
	Maintenance, Supplies, Etc.		220,764.61	388,435.81	167,671.20	75.950	
	Other Funds		1,544,366.64	1,832,978.08	288,611.44	18.688	
	TOTAL FOR ALL COUNTIES		9,624,048.15	15,687,567.02	6,063,518.87	63.003	
	GRAND TOTAL BUDGET		350,237,435.53	631,366,297.97	281,128,862.44	80.268	

EXHIBIT NO. 1, page 2.

(Exhibit No. 872, page 1, in Evidence on Public Hearing.)

SCHEDULE 1—PAGE 1

1922.

Other Funds 1922	Other Funds 1932	Increase or (Decrease)	Percentage Increase or (Decrease)	Description of Other Funds
$	$	$	.....	
.....	1,300.00	1,300.00	.....	Contingencies.
30,500.00	51,500.00	21,000.00	68.852	
722.00	2,582,742.00	2,582,020.00	.....	Contingent Reserve Fund.
2,014,948.00	4,814,544.00	2,799,596.00	138.941	Pension Fund.
125.00	500.00	375.00	300.000	Contingencies.
.....	.....	.....		
.....	750.00	750.00	.....	Contingencies.
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.....	100,000.00	100,000.00		Supplies, Equipment & Salaries, Bureau Child Guidance.
.....	24,501.00	24,501.00	.....	Supplies, Equipment & Salaries, Retardation Problems.
.....	.....	.....	.....	
87,925.00	484,591.54	396,666.54	451.141	
.....	.....	.....		
.....	.....	.....		
3,256,583.00	10,166,332.00	6,909,749.00	212.177	
17,500.00	134,419.00	116,919.00	668.108	
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5,408,303.00	18,361,179.54	12,952,876.54		

NEW YORK CITY

SCHEDULE 1—PAGE 1

Comparison of the Budget Adopted by the Board of Estimate and Apportionment

FOR THE YEAR ENDED DECEMBER 31st, 1932, WITH THAT ADOPTED FOR THE YEAR ENDED DECEMBER 31st, 1922.

Page 1922	Page 1932	BUDGET FOR THE CITY DEPARTMENT	See Ded. No. on Summary	Personal Services 1922	Personal Services 1932	Increase or (Decrease)	Percentage Increase or (Decrease)	Maintenance, Supplies, Etc. 1922	Maintenance, Supplies, Etc. 1932	Increase or (Decrease)	Percentage Increase or (Decrease)	Sub Schedule 1-A	Other Funds 1922	Other Funds 1932	Increase or (Decrease)	Percentage Increase or (Decrease)	Description of Other Funds
7	4	Board of Aldermen and City Clerk		$ 396,512.00	$ 713,090.00	$ 316,578.00	79.840	$ 5,230.30	$ 12,860.00	$ 7,629.70	145.875		$	$	$	.....	
	4	Municipal Assembly		.....	16,420.00	16,420.00	.....	.....	.....	.....			.....	1,300.00	1,300.00	.....	Contingencies.
10	5	Board of Estimate and Apportionment		393,662.67	722,510.00	328,847.33	83.535	.....	.....	.....		1	30,500.00	51,500.00	21,000.00	68.852	
11	5	N. Y. City Employees Retirement System	18	80,048.00	193,250.00	113,202.00	141.117	5,200.00	5,395.00	195.00	3.750		722.00	2,582,742.00	2,582,020.00	.....	Contingent Reserve Fund.
													2,014,948.00	4,814,544.00	2,799,596.00	138.941	Pension Fund.
12	5	Commissioners of the Sinking Fund		4,500.00	.....	(4,500.00)	.....	.....	.....	.....			125.00	500.00	375.00	300.000	Contingencies.
12	5	Mayoralty		75,205.00	177,740.00	102,535.00	136.340	2,700.00	8,620.00	5,920.00	219.259		.....	.....	.....		
	5	Office of the Chief City Marshal		.....	13,300.00	13,300.00	.....	.....	.....	.....			.....	750.00	750.00	.....	Contingencies.
	5	Budget Department		.....	*25,000.00	25,000.00	.....	.....	.....	.....			.....	.....	.....		
	6	City Planning Department		.....	181,580.00	181,580.00	.....	.....	8,650.00	8,650.00	.....		.....	.....	.....		
18	7	Finance Department		1,842,401.33	3,328,867.00	1,486,465.67	80.680	84,460.00	211,400.00	126,940.00	150.296		.....	.....	.....		
19	7	City Chamberlain		79,571.00	108,010.00	28,439.00	35.740	2,200.00	2,075.00	(125.00)	(5.681)		.....	.....	.....		
22	9	Law Department	1	1,322,606.00	1,911,070.00	588,464.00	44.492	60,855.00	89,575.00	28,720.00	47.194		.....	.....	.....		
24	9	Taxes & Assessments Department		735,436.00	1,180,140.00	444,704.00	60.468	9,051.00	21,571.00	12,520.00	138.327		.....	.....	.....		
25	10	Board of Elections		879,058.00	1,299,330.00	420,272.00	47.809	945,924.00	1,085,119.50	139,195.50	14.715		.....	.....	.....		
27	10	Municipal Civil Service Commission		236,342.00	332,632.50	96,290.50	40.742	9,330.00	24,085.00	14,755.00	158.145		.....	.....	.....		
28	10	Commissioner of Accounts		291,057.00	386,680.00	95,623.00	32.853	4,255.00	4,930.00	675.00	15.863		.....	.....	.....		
29	11	Bureau of Weights and Measures		75,592.00	87,000.00	11,408.00	15.092	1,625.00	1,640.00	15.00	.923		.....	.....	.....		
31	11	Licenses Department		204,041.00	242,700.00	38,659.00	18.946	17,543.00	12,095.00	(5,448.00)	(31.055)		.....	.....	.....		
32	11	Public Markets		144,971.30	735,381.50	590,410.20	407.260	31,840.00	35,228.00	3,388.00	10.640		.....	.....	.....		
33	12	Board of Assessors	2	36,826.00	126,350.00	89,524.00	243.100	770.00	3,265.00	2,495.00	324.025		.....	.....	.....		
33	12	Art Commission		6,410.00	6,600.00	190.00	2.964	910.00	2,385.00	1,475.00	162.789		.....	.....	.....		
33	12	Examining Board of Plumbers		7,009.00	8,240.00	1,231.00	17.563	850.00	1,229.00	379.00	44.588		.....	.....	.....		
43	15	President—Borough of Manhattan	3	4,194,596.00	6,678,999.75	2,484,403.75	59.228	856,300.00	858,310.00	2,010.00	.234		.....	.....	.....		
50	16	President—Borough of Bronx	4	2,017,350.05	3,545,903.25	1,528,553.20	75.770	423,118.00	486,195.00	63,077.00	14.907		.....	.....	.....		
59	19	President—Borough of Brooklyn	5	3,568,648.30	5,276,261.75	1,707,613.45	47.850	1,335,275.00	1,096,167.00	(239,108.00)	(17.903)		.....	.....	.....		
69	21	President—Borough of Queens	6	3,310,387.10	6,035,714.25	2,725,327.15	82.326	1,241,858.50	866,411.00	(375,447.50)	(30.232)		.....	.....	.....		
75	23	President—Borough of Richmond	7	1,216,282.79	1,882,560.05	666,277.26	54.779	252,230.75	342,950.00	90,719.25	35.966		.....	.....	.....		
		BOARD OF EDUCATION															
77	29	General School Fund	25	74,197,380.50	125,406,848.53	51,209,468.03	69.017	.....	.....	.....			.....	100,000.00	100,000.00		Supplies, Equipment & Salaries, Bureau Child Guidance.
			*											24,501.00	24,501.00	.....	Supplies, Equipment & Salaries, Retardation Problems.
116	29	Special School Fund	25	14,513,241.31	19,839,121.42	5,325,880.11	36.696	.....	.....	.....			.....	.....	.....	.....	
116	29	Board of Education Retirement System		.....	.....	.....	.....	.....	.....	.....		2	87,925.00	484,591.54	396,666.54	451.141	
118	29	Board of Higher Education (College City, N.Y.)	26	907,660.61	6,018,740.00	5,111,079.39	563.104	165,007.52	1,310,822.17	1,145,814.65	694.401		.....	.....	.....		
120	29	Hunter College (High & Model Schools)	27	725,952.76	497,700.00	(228,252.76)	(31.441)	78,930.00	56,825.00	(22,105.00)	(28.005)		.....	.....	.....		
121	30	Teachers Retirement System		58,850.00	131,068.00	72,218.00	122.715	4,690.00	11,700.00	7,010.00	149.466	3	3,256,583.00	10,166,332.00	6,909,749.00	212.177	
121	30	Hunter College Retirement System		.....	2,040.00	2,040.00	.....	.....	.....	.....		4	17,500.00	134,419.00	116,919.00	668.108	
124	30	New York Public Library		*1,032,328.60	*1,645,946.00	613,617.40	59.440	.....	.....	.....			.....	.....	.....		
126	30	Brooklyn Public Library		* 674,184.82	* 969,573.00	295,388.18	43.814	.....	.....	.....			.....	.....	.....		
128	30	Queens Borough Library		* 236,830.00	* 749,914.00	513,084.00	216.646	.....	.....	.....			.....	.....	.....		
128	30	Parks Department—Park Board	19	40,000.00	70,140.00	30,140.00	75.350	275.00	225.00	(50.00)	(18.181)		.....	.....	.....		
132	31	Parks Department—Manhattan		1,272,552.90	2,082,831.75	810,278.85	63.673	188,600.00	279,094.00	90,494.00	47.981		.....	.....	.....		
141	31	Parks Department—Bronx		660,300.50	1,185,269.50	524,969.00	79.504	99,894.00	184,030.00	84,136.00	84.225		.....	.....	.....		
147	32	Parks Department—Brooklyn		1,019,231.65	1,543,119.75	523,888.10	51.400	152,585.00	187,771.00	35,186.00	23.059		.....	.....	.....		
152	32	Parks Department—Queens		323,858.25	658,479.50	334,621.25	100.235	42,847.00	86,570.00	43,723.00	102.044		.....	.....	.....		
153	33	Parks Department—Richmond	8	39,128.00	334,179.00	295,051.00	754.066	11,510.00	34,975.00	23,465.00	203.866		.....	.....	.....		
132	33	Grants Tomb		.....	.....	.....	.....	6,200.00	7,000.00	800.00	12.903		.....	.....	.....		
133	33	New York Public Library Building		.....	.....	.....	.....	43,207.84	95,800.00	52,592.16	121.719		.....	.....	.....		
				116,820,012.44	196,350,300.50	79,530,288.06		6,085,271.91	7,434,967.67	1,349,695.76			5,408,303.00	18,361,179.54	12,952,876.54		

* Represents Salaries & Expenses.

EXHIBIT NO. 1, page 3.

(Exhibit No. 872, page 2, in Evidence on Public Hearing.)

, 1922.

Other Funds 1922	1932	*Increase or (Decrease)*	*Percentage Increase or (Decrease)*	*Description of Other Funds*
$5,408,303.00	$18,361,179.54	$12,952,876.54		
.....	.....	.....		
.....	.....	.....		
.....	.....	.....		
.....	.....	.....		
.....	.....	.....		
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.....	.....	.....		
2,925,000.00	3,600,000.00	675,000.00	23.076	Pensions
.....	.....	.....		
.....	.....	.....		
.....	.....	.....		
.....	.....	.....		
.....	.....	.....		
328,000.00	10,200,000.00	9,872,000.00	3009.756	
.....	.....	.....		
3,500,000.00	10,915,800.00	7,415,800.00	211.880	
.....	.....	.....		
.....	.....	.....		
.....	.....	.....		
7,151,900.00	12,157,500.00	5,005,600.00	69.989	Total Payments Charitable Inst.
4,800.00	6,200.00	1,400.00	29.166	Costs Pursuant to Chap. of Laws
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115,000.00	180,000.00	65,000.00	56.433	
104,406,257.35	200,960,338.30	96,554,080.95	92.479	
2,680,000.00	5,750,000.00	3,070,000.00	114.552	Deficiencies Jan. 1 of Preceding Year Deemed Uncollectible.
762,107.16	1,450,819.50	688,712.34	90.369	Rent, The City of New York.
437,792.49	2,078,201.00	1,640,408.51	374.700	For Anticipated Judgments, Claims, Awards, Expenses Under Compensation Act, Etc.
.....	.....	.....		
.....	.....	.....		
.....	.....	.....		

127,719,160.00	265,660,038.34	137,940,878.34	108.003	*Combined Total* 1922 $354,657,956.49	1932 $676,371,581.55

NEW YORK CITY

Comparison of the Budget Adopted by the Board of Estimate and Apportionment

FOR THE YEAR ENDED DECEMBER 31st, 1932, WITH THAT ADOPTED FOR THE YEAR ENDED DECEMBER 31st, 1922.

Page 1922	Page 1932	BUDGET FOR THE CITY — DEPARTMENT	See Ded. No. on Summary	Personal Services 1922	Personal Services 1932	Increase or (Decrease)	Percentage Increase or (Decrease)	Maintenance, Supplies, Etc. 1922	Maintenance, Supplies, Etc. 1932	Increase or (Decrease)	Percentage Increase or (Decrease)	Sub Schedule 1-A	Other Funds 1922	Other Funds 1932	Increase or (Decrease)	Percentage Increase or (Decrease)	Description of Other Funds
		Amount Brought Forward		$116,820,012.44	$196,350,300.50	$79,530,288.06		$6,085,271.91	$7,434,967.67	$1,349,695.76			$5,408,303.00	$18,361,179.54	$12,952,876.54		
135	33	Metropolitan Museum of Art	9	517,149.47	835,591.75	318,442.28	61.576	226,252.24	98,500.00	(127,752.24)	(56.464)						
142	34	Botanical Garden—New York		*189,808.80	*271,770.00	81,961.20	43.180	.....	.....	.....			.....	.....	.....		
139	34	American Museum of Natural History	10	392,434.00	578,994.00	186,560.00	47.539	55,738.00	110,050.00	54,312.00	97.441		.....	.....	.....		
136	35	N. Y. Zoological Society, N. Y. Aquarium		48,045.98	58,392.00	10,346.02	21.533	15,217.00	17,740.00	2,523.00	16.580		.....	.....	.....		
144	35	N. Y. Zoological Society, Zoological Garden		*266,937.44	342,759.00	75,821.56	28.404	.....	.....	.....			.....	.....	.....		
148	35	Bklyn. Inst. Arts & Sciences, Central Museum		107,302.00	200,496.00	93,194.00	86.852	36,600.00	43,600.00	7,000.00	19.125		.....	.....	.....		
149	35	Bklyn. Inst. Arts & Sciences, Childrens "		16,090.00	36,806.00	20,716.00	128.750	4,838.75	5,505.00	666.25	13.769		.....	.....	.....		
150	35	Bklyn. Inst. Arts & Sciences, Bt. Garden & Arboretum		71,241.00	82,660.00	11,419.00	16.028	15,373.20	16,465.00	1,091.80	7.101		.....	.....	.....		
153	35	Staten Island Institute of Arts & Sciences		7,356.00	11,900.00	4,544.00	61.772	750.00	1,380.00	630.00	84.000		.....	.....	.....		
	36	Museum of the City of New York	11	.....	88,560.00	88,560.00	.....	.....	41,950.00	41,950.00	.....		.....	.....	.....		
157	37	Police Department	21	26,660,173.49	57,456,628.05	30,796,454.56	115.511	785,580.00	1,861,100.00	1,075,520.00	136.907		2,925,000.00	3,600,000.00	675,000.00	23.076	Pensions
164	38	Fire Department		16,112,108.20	23,412,465.25	7,300,357.05	45.309	772,190.00	1,141,700.00	369,510.00	47.852		.....	.....	.....		
171	40	Armory Board	22	29,172.00	44,000.00	14,828.00	50.829	331,050.75	289,199.00	(41,851.75)	(12.642)		.....	.....	.....		
172	40	Board of Standards and Appeal		40,627.00	90,580.00	49,953.00	122.955	1,465.00	3,190.00	1,725.00	117.747		.....	.....	.....		
173	40	U. S. Volunteer Life Saving Corps		5,360.00	5,360.00	.....	.....	2,435.00	2,270.00	(165.00)	(6.777)		.....	.....	.....		
183	42	Department of Health	12	4,253,097.00	4,725,833.25	472,736.25	11.115	1,228,914.00	668,668.00	(560,246.00)	(45.588)		.....	.....	.....		
202	43	Public Welfare Department	28	3,827,970.95	955,972.60	(2,871,998.35)	(75.026)	3,212,749.97	190,106.00	(3,022,643.87)	(94.082)	5	328,000.00	10,200,000.00	9,872,000.00	3009.756	
207	51	Bellevue & Allied Hospitals—Hospitals Dept.	13	1,567,979.92	13,105,569.30	11,537,589.38	735.825	1,331,089.00	7,084,841.67	5,753,752.67	432.259		.....	.....	.....		
203	51	Child Welfare Board		129,709.00	393,560.00	263,851.00	203.417	4,900.00	12,600.00	7,700.00	157.142	6	3,500,000.00	10,915,800.00	7,415,800.00	211.880	
210	52	Tenement House Department		763,413.00	1,452,090.00	688,677.00	90.210	14,500.00	25,960.00	11,460.00	79.034		.....	.....	.....		
228	54	Water Supply, Gas & Electricity Dept.	14	4,435,489.30	7,010,650.75	2,575,161.45	58.058	5,952,977.25	14,151,377.00	8,198,399.75	137.719		.....	.....	.....		
233	57	Sanitation Department	15	11,117,342.85	32,342,094.42	21,224,751.57	190.915	4,255,512.63	6,637,268.00	2,381,755.37	55.968		.....	.....	.....		
239	58	Payments to Charitable Institutions		.....	.....	.....	.....	.....	.....	.....			7,151,900.00	12,157,500.00	5,005,600.00	69.989	Total Payments Charitable Inst.
240	58	Commitment of Insane Persons		.....	.....	.....	.....	.....	.....	.....			4,800.00	6,200.00	1,400.00	29.166	Costs Pursuant to Chap. of Laws
243	59	Correction Department	23	1,319,758.00	2,058,509.50	738,751.50	55.976	941,903.00	1,028,737.00	86,834.00	9.219		.....	.....	.....		
	60	Parole Commission		109,066.00	135,520.00	26,454.00	24.255	3,648.00	4,345.00	697.00	19.106		.....	.....	.....		
251	61	Plant & Structures Department	16	4,289,052.40	7,560,448.50	3,271,396.10	76.273	1,514,423.00	2,212,900.00	698,477.00	46.121		.....	.....	.....		
255	62	Docks Department	17	1,085,180.65	1,670,389.50	585,208.85	53.927	318,965.00	338,550.00	19,585.00	6.140		.....	.....	.....		
	62	Transportation Board		.....	*7,199,843.00	7,199,843.00	.....	.....	.....	.....			.....	.....	.....		
256	63	City Court		336,764.00	1,035,060.00	698,296.00	207.354	2,475.00	12,700.00	10,225.00	413.131		.....	.....	.....		
	63	Commissioner of Records of City Court		.....	32,680.00	32,680.00	.....	.....	3,000.00	3,000.00	.....		.....	.....	.....		
257	63	Court of Special Sessions		317,236.00	546,360.00	229,124.00	72.225	5,915.00	9,735.00	3,820.00	64.581		.....	.....	.....		
258	64	Childrens Court		325,734.00	541,090.00	215,356.00	66.114	8,850.00	9,520.00	670.00	7.570		.....	.....	.....		
260	64	City Magistrates Courts		1,361,532.00	2,110,776.50	749,244.50	55.029	39,635.00	54,340.00	14,705.00	37.101		.....	.....	.....		
261	65	Municipal Courts		1,262,048.00	2,273,344.00	1,011,296.00	80.131	17,650.00	27,860.00	10,210.00	57.847		.....	.....	.....		
262	65	Chief Medical Examiner's Office		120,653.00	155,040.00	34,387.00	28.500	5,565.00	11,905.00	6,340.00	113.926		.....	.....	.....		
264	65	City Record Board		86,776.00	99,985.00	13,109.00	15.106	1,254,585.00	1,613,925.00	359,340.00	28.642		.....	.....	.....		
265	65	Purchase Department		202,521.00	262,310.00	59,789.00	29.522	9,500.00	11,300.00	1,800.00	18.947		.....	.....	.....		
265	66	Advertising		.....	.....	.....		.....	.....	.....		7	115,000.00	180,000.00	65,000.00	56.433	
266	66	Debt Service		.....	.....	.....		.....	.....	.....		8	104,406,257.35	200,960,338.30	96,554,080.95	92.479	
267	66	Tax Deficiency	24	.....	.....	.....		.....	.....	.....			2,680,000.00	5,750,000.00	3,070,000.00	114.552	Deficiencies Jan. 1 of Preceding Year Deemed Uncollectible.
267	66	Rent, The City of New York		.....	.....	.....		.....	.....	.....			762,107.16	1,450,819.50	688,712.34	90.369	Rent, The City of New York.
268	66	Miscellaneous, New York City		.....	.....	.....		.....	.....	.....			437,792.49	2,078,201.00	1,640,408.51	374.700	For Anticipated Judgments, Claims, Awards, Expenses Under Compensation Act, Etc.
132	..	Jumel Mansion		6,743.00	.....	(6,743.00)	.....	550.00	.....	(550.00)	.....		.....	.....	.....		
153	..	Bronx Parkway Commission	20	*160,000.00	.....	(160,000.00)	.....	.....	.....	.....			.....	.....	.....		
208	..	Board of Ambulance Service		7,554.00	.....	(7,554.00)	.....	112,290.00	.....	(112,290.00)	.....		.....	.....	.....		
		TOTALS FOR THE CITY		198,369,437.89	365,534,288.87	167,164,850.98	84.269	28,569,358.60	45,177,254.34	16,607,895.74	58.131		127,719,160.00	265,660,038.34	137,940,878.34	108.003	

Combined Total 1922	Combined Total 1932
$354,657,956.49	$676,371,581.55

* Represents Salaries & Expenses.

EXHIBIT NO. 1, page 4.

(Exhibit No. 928, page 1, in Evidence on Public Hearing.)

SUB—SCHEDULE 1 "A"

	Increase or (Decrease)	*Percentage Increase or (Decrease)*
	$ 15,000.00	60.000
	5,500.00	137.500
	500.00	33.333
0.00	21,000.00	68.852
	87,408.78	676.276
	309,257.76	412.343
4.54	396,666.54	451.141
	4,324,500.00	311.115
	2,585,249.00	138.501
2.00	6,909,749.00	212.177
	50,000.00	1000.000
	67,844.00	616.763
	(925.00)	(61.666)
9.00	116,919.00	668.108
	1,750,000.00	700.000
	122,000.00	156.410
	8,000,000.00	.....
0.00	9,872,000.00	3009.756
	7,015,400.00	200.440
	400,400.00	.....
0.00	7,415,800.00	211.880
	65,000.00	185.714
	.....	.....
0.00	65,000.00	156.521
	33,234,848.85	59.017
	5,169,232.10	33.364
	8,400,000.00	25.766
	49,750,000.00	.....
3.30	96,554,080.95	92.479

(Exhibit No. 928, page 1, in Evidence on Public Hearing.)

SUB—SCHEDULE 1 "A"

BUDGET FOR THE CITY

Detailed Comparison of "Other Funds"

YEAR 1932 WITH YEAR 1922.

Number	*Department*	*Description*	1922	*Total*	1932	*Total*	*Increase or (Decrease)*	*Percentage Increase or (Decrease)*
1.	Board of Estimate & Apportionment	Office of the Secretary	$ 25,000.00		$ 40,000.00		$ 15,000.00	60.000
		Office of Chief Engineer	4,000.00		9,500.00		5,500.00	137.500
		Division of Franchises	1,500.00		2,000.00		500.00	33.333
		TOTAL		$ 30,500.00		$ 51,500.00	21,000.00	68.852
2.	Board of Education, Retirement System	Contingent Reserve Fund, Etc.	12,925.00		100,333.78		87,408.78	676.276
		Pension Fund	75,000.00		384,257.76		309,257.76	412.343
		TOTAL		87,925.00		484,591.54	396,666.54	451.141
3.	Teachers' Retirement System	Contingent Reserve Fund	1,390,000.00		5,714,500.00		4,324,500.00	311.115
		Pension Reserve Fund #2	1,866,583.00		4,451,832.00		2,585,249.00	138.501
		TOTAL		3,256,583.00		10,166,332.00	6,909,749.00	212.177
4.	Hunter College Retirement System	Contingent Reserve Fund	5,000.00		55,000.00		50,000.00	1000.000
		Pension Reserve Fund #2	11,000.00		78,844.00		67,844.00	616.763
		Expense Fund	1,500.00		575.00		(925.00)	(61.666)
		TOTAL		17,500.00		134,419.00	116,919.00	668.108
5.	Public Welfare Department	Donations to Soldiers, Sailors & Marines	250,000.00		2,000,000.00		1,750,000.00	700.000
		Poor Adult Blind	78,000.00		200,000.00		122,000.00	156.410
		Payments to Beneficiaries	.....		8,000,000.00		8,000,000.00	.....
		TOTAL		328,000.00		10,200,000.00	9,872,000.00	3009.756
6.	Child Welfare Board	For payments in the following cases: Widowed Citizens (General Cases) Widows of Husbands with First Papers, Wives of Husbands in Prison, Wives of Insane Husbands, Wives of Permanently Incapacitated Husbands in Institutions, Wives of Tubercular Husbands, Deserted Mothers, Alien Mothers and with Five Years' Residence in United States; all above under Chapter 799, Laws of 1930	3,500,000.00		10,515,400.00		7,015,400.00	200.440
		Cases of Guardians under Chapter 41, Laws of 1930	.....		400,400.00		400,400.00	.....
		TOTAL		3,500,000.00		10,915,800.00	7,415,800.00	211.880
7.	Advertising	(1922) Fixed Charges & Contributions Advertising not otherwise Provided for, Including Arrearages	35,000.00		100,000.00		65,000.00	185.714
		Corporation Advertising, Borough of Brooklyn	80,000.00		80,000.00		.....	.....
		TOTAL		115,000.00		180,000.00	65,000.00	156.521
8.	Debt Service	Total appropriation for interest on Funded Debt, together with Interest on Corporate Stock Notes	56,313,202.45		89,548,051.30		33,234,848.85	59.017
		Total appropriation for amortization and Redemption of Corporate Stock and Serial Bonds	15,493,054.90		20,662,287.00		5,169,232.10	33.364
		Total Interest on and Redemption of Temporary Debt and Special Revenue Bonds	32,600,000.00		41,000,000.00		8,400,000.00	25.766
		1932 Amortization Installment on Rapid Transit Corporate Stock for the Independent Subway System, Maturing in 1932, 1933, 1934 and 1935	.....		49,750,000.00		49,750,000.00	.....
		TOTAL		104,406,257.35		200,960,338.30	96,554,080.95	92.479

EXHIBIT NO. 1, page 5.

(Exhibit No. 878, page 1, in Evidence on Public Hearing.)

, 1922.

Other Funds 1922	Other Funds 1932	Increase or (Decrease)	Percentage Increase or (Decrease)	Description of Other Funds
.....	.....	.....		
.....	.....	.....		
.....	.....	.....		
.....	.....	.....		
325.00	400.00	75.00	23.076	Contingencies.
.....	.....	.....		
.....	.....	.....		
.....	.....	.....		
.....	.....	.....		
91,690.00	8,750.00	(82,940.00)	(90.456)	Institutions for Deaf Mutes & Blind.
38,530.73	100,050.00	61,519.27	159.662	
.....	.....	.....		
.....	.....	.....		
.....	.....	.....		
697,000.00	633,000.00	(64,000.00)	(21.548)	
35,500.00	40,000.00	4,500.00	12.676	Printing, Stationery & Blank Books, County Offices and Courts other than Supreme Court.
118,177.00	91,881.00	(26,296.00)	(22.251)	
				Combined Total 1922 / 1932
981,222.73	874,081.00	(107,141.73)	(10.919)	4,975,104.05 / 7,284,697.09

Other Funds 1922	Other Funds 1932	Increase or (Decrease)	Percentage Increase or (Decrease)	Description of Other Funds
.....	.....	.....		
.....	.....	.....		
.....	.....	.....		
.....	.....	.....		
.....	.....	.....		
.....	.....	.....		
.....	.....	.....		
.....	.....	.....		
19,000.00	2,550.00	(16,450.00)	(86.578)	Institutions for Deaf Mutes & Blind
5,757.47	14,950.00	9,192.53	159.662	
.....	.....	.....		
.....	.....	.....		
.....	.....	.....		
.....	.....	.....		
(See Note)	154,500.00	154,500.00	(See Note)	
12,500.00	20,000.00	7,500.00	60.000	Printing, Stationery, Blank Books, County Offices & Courts other than Supreme Court.
49,643.50	49,101.00	(542.50)	(1.092)	
				Combined Total 1922 / 1932
86,900.97	241,101.00	154,200.03	177.443	1,022,439.29 / 2,007,150.77

NEW YORK CITY

Comparison of the Budget Adopted by the Board of Estimate and Apportionment

FOR THE YEAR ENDED DECEMBER 31st, 1932, WITH THAT ADOPTED FOR THE YEAR ENDED DECEMBER 31st, 1922.

Page 1922	Page 1932	BUDGET FOR THE COUNTIES — DEPARTMENT	Personal Services 1922	Personal Services 1932	Increase or (Decrease)	Percentage Increase or (Decrease)	Maintenance, Supplies, Etc. 1922	Maintenance, Supplies, Etc. 1932	Increase or (Decrease)	Percentage Increase or (Decrease)	Sub Schedule 2-A	Other Funds 1922	Other Funds 1932	Increase or (Decrease)	Percentage Increase or (Decrease)	Description of Other Funds	Combined Total 1922	Combined Total 1932
		NEW YORK COUNTY																
269	67	County Clerk	$ 199,104.00	$ 313,031.00	$ 113,927.00	57.018	$ 2,230.00	$ 10,307.00	$ 8,077.00	362.197		.....	.....	.....				
270	67	District Attorney	597,679.00	846,195.00	248,516.00	41.580	40,100.00	39,125.00	(975.00)	(2.431)		.....	.....	.....				
272	67	Register	298,105.00	356,387.00	58,282.00	19.550	2,450.00	5,815.00	3,365.00	137.346		.....	.....	.....				
272	67	Commissioner Record	*99,688.00	*100,000.00	312.00	.310	.....	.....	.....			.....	.....	.....				
273	68	Commissioner Records, Surrogate's Court	76,848.00	108,250.00	31,402.00	40.862	.....	.....	.....			325.00	400.00	75.00	23.076	Contingencies.		
273	68	Commissioner of Jurors	73,623.00	119,668.00	46,045.00	62.541	5,200.00	6,770.00	1,570.00	30.192		.....	.....	.....				
274	68	Public Administrator	36,577.00	54,940.00	18,363.00	50.203	640.00	1,125.00	485.00	75.781		.....	.....	.....				
275	68	Sheriff	213,342.00	450,076.00	236,734.00	110.964	12,490.00	22,105.00	9,615.00	76.981		.....	.....	.....				
278	69	National Guard & Naval Militia	315,725.00	362,355.50	46,630.50	14.769	8,000.00	8,000.00	.....	.....		.....	.....	.....				
278	69	Payments to Charitable Institutions	.....	.....	.....		.....	.....	.....			91,690.00	8,750.00	(82,940.00)	(90.456)	Institutions for Deaf Mutes & Blind.		
279	69	Supreme Court—First Department	1,187,737.90	2,024,947.23	837,209.33	70.487	.....	.....	.....		1	38,530.73	100,050.00	61,519.27	159.662			
279	69	Supreme Court—First Department, Maintenance of Appellate Div. Court House	26,862.56	33,899.55	7,036.99	26.196	16,555.25	21,750.00	5,194.75	31.378		.....	.....	.....				
280	70	Court of General Sessions	471,680.00	1,021,041.00	549,361.00	116.469	10,687.61	42,068.81	31,381.20	293.622		.....	.....	.....				
281	70	Surrogate's Court	292,744.00	451,700.00	158,956.00	54.298	5,813.00	11,060.00	5,247.00	90.263		.....	.....	.....				
282	70	Fees, etc.	.....	.....	.....		.....	.....	.....		2	697,000.00	633,000.00	(64,000.00)	(21.548)			
282	70	Board of City Record	.....	.....	.....		.....	.....	.....			35,500.00	40,000.00	4,500.00	12.676	Printing, Stationery & Blank Books, County Offices and Courts other than Supreme Court.		
282	70	Miscellaneous	.....	.....	.....		.....	.....	.....		3	118,177.00	91,881.00	(26,296.00)	(22.251)			
		TOTAL NEW YORK COUNTY	3,889,715.46	6,242,490.28	2,352,774.82	60.487	104,165.86	168,125.81	63,959.95	61.402		981,222.73	874,081.00	(107,141.73)	(10.919)		4,975,104.05	7,284,697.09
		BRONX COUNTY																
283	71	County Clerk	$ 91,175.00	$174,573.00	$ 83,398.00	91.470	$ 2,445.00	$ 8,297.00	$ 5,852.00	239.345		.....	.....	.....				
284	71	District Attorney	125,759.00	233,866.00	108,107.00	85.963	10,850.00	15,360.00	4,510.00	41.566		.....	.....	.....				
285	71	Register	140,759.00	189,829.00	49,070.00	34.861	2,600.00	5,650.00	3,050.00	117.307		.....	.....	.....				
286	71	Public Administrator	4,500.00	4,500.00	.....	.....	300.00	753.00	453.00	151.000		.....	.....	.....				
285	71	Commissioner of Jurors	27,140.00	44,200.00	17,060.00	62.859	2,546.00	2,220.00	(326.00)	(12.804)		.....	.....	.....				
286	71	Commissioner of Records	34,223.00	55,895.00	21,672.00	63.325	220.00	945.00	725.00	329.545		.....	.....	.....				
287	72	Sheriff	160,213.00	258,728.00	98,515.00	61.490	18,125.00	30,276.00	12,151.00	67.040		.....	.....	.....				
288	72	National Guard and Naval Militia	(See Note)	111,630.00	111,630.00	(See Note)	.....	.....	.....	.....		.....	.....	.....				
288	72	Payments to Charitable Institutions	.....	.....	.....	.....	.....	.....	.....	.....		19,000.00	2,550.00	(16,450.00)	(86.578)	Institutions for Deaf Mutes & Blind		
289	72	Supreme Court, First Department	167,624.73	302,578.32	134,953.59	80.509	.....	.....	.....	.....	4	5,757.47	14,950.00	9,192.53	159.662			
289	72	Supreme Court, First Department, Maintenance of Appellate Division Court House	3,907.84	5,065.45	1,157.61	29.623	2,469.75	3,250.00	780.25	31.592		.....	.....	.....				
290	72	Law Library	3,500.00	3,500.00	.....	.....	923.00	1,500.00	577.00	62.513		.....	.....	.....				
290	73	Surrogate's Court	63,841.00	130,100.00	66,259.00	103.787	1,336.00	2,432.00	1,096.00	82.036		.....	.....	.....				
291	73	County Clerk	69,981.00	178,352.00	108,371.00	154.857	1,100.00	2,550.00	1,450.00	131.818		.....	.....	.....				
291	73	Fees, Etc.	.....	.....	.....	.....	.....	.....	.....	.....	5	(See Note)	154,500.00	154,500.00	(See Note)			
291	73	Board of City Record	.....	.....	.....	.....	.....	.....	.....	.....		12,500.00	20,000.00	7,500.00	60.000	Printing, Stationery, Blank Books, County Offices & Courts other than Supreme Court.		
291	73	Miscellaneous	.....	.....	.....	.....	.....	.....	.....	.....	6	49,643.50	49,101.00	(542.50)	(1.092)			
		TOTAL—BRONX COUNTY	892,623.57	1,692,816.77	800,193.20	89.645	42,914.75	73,233.00	30,318.25	70.647		86,900.97	241,101.00	154,200.03	177.443		1,022,439.29	2,007,150.77

NOTE: The original figures of the Board of Estimate and Apportionment as shown in the Budget for the year 1922 but omitted from Official Total Budget are as follows:

288	National Guard and Naval Militia	$ 85,410.00
291	Fees, etc.	86,700.00
		$172,110.00

* Represents Salaries & Expenses.

EXHIBIT NO. 1, page 6.

(Exhibit No. 878, page 2, in Evidence on Public Hearing.)

SCHEDULE 2—PAGE 2

1922.

Other Funds 1922	Other Funds 1932	Increase or (Decrease)	Percentage Increase or (Decrease)	Description of Other Funds
.....	.....	.....		
.....	.....	.....		
.....	.....	.....		
1,416.25	1,424.25	8.00	.560	Contingencies
.....	.....	.....		
.....	.....	.....		
.....	.....	.....		
.....	.....	.....		
61,090.00	6,000.00	(55,090.00)	(90.178)	Institutions for Deaf Mutes & Blind
27,850.00	39,500.00	11,650.00	41.831	Contingencies & Telephone Service
∫7,793.54	.....	(7,793.54)	.....	Pensions
⌊ 750.00	1,300.00	550.00	73.333	Contract or Open Order Service and Contingencies.
125.00	100.00	(25.00)	(20.000)	Contingencies
.....	.....	.....		
.....	.....	.....		
1,750.00	2,250.00	500.00	28.571	Contingencies
189,300.00	292,000.00	102,700.00	54.252	
27,000.00	40,000.00	13,000.00	48.148	Printing, Stationery & Blank Books, County Offices and Other Courts other than Supreme Court.
66,614.15	114,460.50	47,846.35	71.826	
				Combined Total 1922 / 1932
383,688.94	497,034.75	113,345.81	29.541	2,707,237.72 / 4,149,431.03

Other Funds 1922	Other Funds 1932	Increase or (Decrease)	Percentage Increase or (Decrease)	Description of Other Funds
.....	.....	.....		
.....	.....	.....		
.....	.....	.....		
.....	.....	.....		
80.00	450.00	370.00	462.500	Contingencies.
.....	.....	.....		
.....	.....	.....		
15,900.00	1,550.00	(14,350.00)	(90.251)	Institutions for Deaf Mutes & Blind.
.....	.....	.....		
.....	.....	.....		
.....	.....	.....		
.....	.....	.....		
425.00	445.00	20.00	4.705	Contingencies.
61,700.00	81,800.00	20,100.00	32.577	
9,500.00	19,000.00	9,500.00	100.000	Printing, Stationery & Blank Books, County Offices & Courts other than Supreme Court.
3,422.00	75,259.33	71,837.33	2099.279	
				Combined Total 1922 / 1932
91,027.00	178,504.33	87,477.33	96.100	768,326.09 / 1,736,353.08

NEW YORK CITY

Comparison of the Budget Adopted by the Board of Estimate and Apportionment

FOR THE YEAR ENDED DECEMBER 31st, 1932, WITH THAT ADOPTED FOR THE YEAR ENDED DECEMBER 31st, 1922.

BUDGET FOR THE COUNTIES

Page 1922	Page 1932	DEPARTMENT	Personal Services 1922	Personal Services 1932	Increase or (Decrease)	Percentage Increase or (Decrease)	Maintenance, Supplies, Etc. 1922	Maintenance, Supplies, Etc. 1932	Increase or (Decrease)	Percentage Increase or (Decrease)	Sub Schedule 2-A	Other Funds 1922	Other Funds 1932	Increase or (Decrease)	Percentage Increase or (Decrease)	Description of Other Funds
		KINGS COUNTY														
292	73	County Clerk	$ 141,816.00	$ 242,566.00	$ 100,750.00	71.042	$ 825.00	$ 11,447.00	$ 10,622.00	1287.515		.....	.....	.....		
293	74	District Attorney	241,600.16	313,613.00	72,012.84	29.806	22,250.00	20,310.00	(1,940.00)	(8.719)		.....	.....	.....		
295	74	Register	346,777.20	482,659.00	135,881.80	39.184	2,733.00	6,689.00	3,956.00	144.749		.....	.....	.....		
296	74	Commissioner of Records	105,271.25	119,450.00	14,178.75	13.468	.....	.....	.....	.....		1,416.25	1,424.25	8.00	.560	Contingencies
296	74	Commissioner of Jurors	51,270.00	80,845.00	29,575.00	57.684	1,782.00	3,031.00	1,249.00	70.089		.....	.....	.....		
296	75	Public Administrator	16,497.00	26,200.00	9,703.00	58.816	524.00	360.00	(164.00)	(31.300)		.....	.....	.....		
297	75	Sheriff	115,265.00	205,330.00	90,065.00	78.137	6,655.00	9,810.00	3,155.00	47.408		.....	.....	.....		
299	75	National Guard & Naval Militia	232,505.00	299,251.00	66,746.00	28.707	.....	.....	.....	.....		.....	.....	.....		
299	75	Payments to Charitable Institutions	.....	.....	.....	.....	.....	.....	.....	.....		61,090.00	6,000.00	(55,090.00)	(90.178)	Institutions for Deaf Mutes & Blind
300	75	Supreme Court, Second Department	431,240.00	771,950.00	340,710.00	79.007	.....	.....	.....	.....		27,850.00	39,500.00	11,650.00	41.831	Contingencies & Telephone Service
301	76	Supreme Court, Second Department, Appellate Division	95,972.17	143,504.78	47,532.61	49.527	.....	.....	.....	.....		7,793.54	.....	(7,793.54)	.....	Pensions
												750.00	1,300.00	550.00	73.333	Contract or Open Order Service and Contingencies.
301	76	Supreme Court, Second Department, Appellate Term	23,400.00	39,250.00	15,850.00	67.735	.....	.....	.....	.....		125.00	100.00	(25.00)	(20.000)	Contingencies
302	76	Surrogate's Court	158,948.00	252,528.00	93,580.00	58.874	1,585.00	5,370.00	3,785.00	238.801		.....	.....	.....		
303	76	County Court	311,553.00	597,462.50	285,909.50	91.769	4,380.00	7,800.00	3,420.00	78.082		.....	.....	.....		
304	76	Supreme Court Library	10,700.00	12,970.00	2,270.00	21.215	.....	.....	.....	.....		1,750.00	2,250.00	500.00	28.571	Contingencies
304	76	Fees, etc.	.....	.....	.....	.....	.....	.....	.....	.....	7	189,300.00	292,000.00	102,700.00	54.252	
304	76	Board of City Record	.....	.....	.....	.....	.....	.....	.....	.....		27,000.00	40,000.00	13,000.00	48.148	Printing, Stationery & Blank Books, County Offices and Other Courts other than Supreme Court.
304	76	Miscellaneous	.....	.....	.....	.....	.....	.....	.....	.....	8	66,614.15	114,460.50	47,846.35	71.826	
		TOTAL KINGS COUNTY	2,282,814.78	3,587,579.28	1,304,764.50	57.112	40,734.00	64,817.00	24,083.00	59.122		383,688.94	497,034.75	113,345.81	29.541	Combined Total 1922: 2,707,237.72; 1932: 4,149,431.03
		QUEENS COUNTY														
306	77	County Clerk	263,304.00	221,509.00	(41,795.00)	(15.873)	7,120.00	12,225.00	5,105.00	71.700		.....	.....	.....		
306	77	District Attorney	56,097.00	200,131.00	144,034.00	256.758	8,590.00	18,300.00	9,710.00	113.038		.....	.....	.....		
	77	Register	.....	338,112.00	338,112.00	.....	.....	4,472.00	4,472.00	.....		.....	.....	.....		
307	78	Commissioner of Jurors	17,942.00	31,050.00	13,108.00	73.057	1,110.00	2,169.00	1,059.00	95.405		.....	.....	.....		
308	78	Public Administrator	3,500.00	14,840.00	11,340.00	324.000	.....	.....	.....			80.00	450.00	370.00	462.500	Contingencies.
308	78	Sheriff	60,375.00	113,500.00	53,125.00	87.991	2,650.00	7,006.00	4,356.00	164.377		.....	.....	.....		
309	78	National Guard & Naval Militia	20,440.00	53,619.00	33,179.00	162.323	.....	.....	.....			.....	.....	.....		
309	78	Payments to Charitable Institutions	.....	.....	.....	.....	.....	.....	.....	.....		15,900.00	1,550.00	(14,350.00)	(90.251)	Institutions for Deaf Mutes & Blind.
310	78	Supreme Court	95,901.26	113,970.00	18,068.74	18.840	2,950.00	11,400.00	8,450.00	286.440		.....	.....	.....		
310	78	Supreme Court, Second Department, Appellate Division	31,243.83	129,120.75	97,876.92	313.268	.....	.....	.....			.....	.....	.....		
311	78	Surrogate's Court	44,883.00	137,750.00	92,867.00	206.909	1,330.00	2,805.00	1,475.00	110.902		.....	.....	.....		
311	79	County Court	54,882.00	140,630.00	85,748.00	156.240	1,325.00	1,100.00	(225.00)	(16.981)		.....	.....	.....		
311	79	Supreme Court Library	3,656.00	4,140.00	484.00	13.238	.....	.....	.....			425.00	445.00	20.00	4.705	Contingencies.
312	79	Fees, Etc.	.....	.....	.....		.....	.....	.....		9	61,700.00	81,800.00	20,100.00	32.577	
312	79	Board of City Record	.....	.....	.....		.....	.....	.....			9,500.00	19,000.00	9,500.00	100.000	Printing, Stationery & Blank Books, County Offices & Courts other than Supreme Court.
312	79	Miscellaneous	.....	.....	.....		.....	.....	.....		10	3,422.00	75,259.33	71,837.33	2099.279	
		TOTAL—QUEENS COUNTY	652,224.09	1,498,371.75	846,147.66	129.732	25,075.00	59,477.00	34,402.00	137.196		91,027.00	178,504.33	87,477.33	96.100	Combined Total 1922: 768,326.09; 1932: 1,736,353.08

EXHIBIT NO. 1, page 7.

(Exhibit No. 878, page 3, in Evidence on Public Hearing.)

SCHEDULE 2—PAGE 3

1922.

Other Funds 1922	1932	*Increase or (Decrease)*	*Percentage Increase or (Decrease)*	*Description of Other Funds*
.....	.....	.....		
.....	.....	.....		
(See Note)	315.00	315.00	(See Note)	Contingencies.
.....	150.00	150.00	.....	Contingencies.
.....	.....	.....		
.....	.....	.....		
(See Note)	500.00	500.00	(See Note)	Institutions for Deaf Mutes & Blind.
(See Note)	2,640.00	2,640.00	(See Note)	Contingencies & Telephone Service.
.....	.....	.....		
.....	.....	.....		
.....	.....	.....		
(See Note)	2,150.00	2,150.00	(See Note)	Equipment & Contingencies.
(See Note)	25,500.00	25,500.00	(See Note)	
(See Note)	6,000.00	6,000.00	(See Note)	Printing, Stationery & Blank Books, County Offices and Courts other than Supreme Court.
1,527.00	5,002.00	3,475.00	227.570	
				Combined Total 1922 / 1932
1,527.00	42,257.00	40,730.00	2667.321	150,941.00 / 509,935.05

NEW YORK CITY

Comparison of the Budget Adopted by the Board of Estimate and Apportionment

FOR THE YEAR ENDED DECEMBER 31st, 1932, WITH THAT ADOPTED FOR THE YEAR ENDED DECEMBER 31st, 1922.

BUDGET FOR THE COUNTIES

Page 1922	Page 1932	DEPARTMENT	Personal Services 1922	Personal Services 1932	Increase or (Decrease)	Percentage Increase or (Decrease)	Maintenance, Supplies, Etc. 1922	Maintenance, Supplies, Etc. 1932	Increase or (Decrease)	Percentage Increase or (Decrease)	Sub Schedule 2-A	Other Funds 1922	Other Funds 1932	Increase or (Decrease)	Percentage Increase or (Decrease)	Description of Other Funds
		RICHMOND COUNTY														
313	79	County Clerk	$ 36,232.00	$108,151.50	$ 71,919.50	198.497	$ 540.00	$ 3,123.00	$ 2,583.00	478.333		.....	.....	.....		
313	79	District Attorney	25,730.00	46,590.00	20,860.00	81.072	650.00	3,490.00	2,840.00	436.923		.....	.....	.....		
	79	Commissioner of Jurors	(See Note)	14,180.00	14,180.00	(See Note)	.....	.....	.....			(See Note)	315.00	315.00	(See Note)	Contingencies.
	79	Public Administrator	.....	4,200.00	4,200.00	.....	.....	.....	.....			.....	150.00	150.00	.....	Contingencies.
315	80	Sheriff	45,783.00	87,104.00	41,321.00	90.254	5,975.00	12,565.00	6,590.00	110.292		.....	.....	.....		
	80	National Guard & Naval Militia	(See Note)	36,051.00	36,051.00	(See Note)	.....	.....	.....			.....	.....	.....		
	80	Payment to Charitable Institutions	.....	.....	.....		.....	.....	.....			(See Note)	500.00	500.00	(See Note)	Institutions for Deaf Mutes & Blind.
	80	Supreme Court	(See Note)	26,000.00	26,000.00	(See Note)	.....	.....	.....			(See Note)	2,640.00	2,640.00	(See Note)	Contingencies & Telephone Service.
	80	Supreme Court, Second Department, Appellate Division	(See Note)	18,241.55	18,241.55	(See Note)	.....	.....	.....			.....	.....	.....		
	80	Surrogate's Court }		{39,621.00				{2,500.00				.....	.....	.....		
	80	County Court }	33,794.00	{55,021.00	60,848.00	180.055	710.00	{1,105.00	2,895.00	407.746		.....	.....	.....		
	80	Supreme Court Library	(See Note)	9,735.00	9,735.00	(See Note)	.....	.....	.....			(See Note)	2,150.00	2,150.00	(See Note)	Equipment & Contingencies.
	80	Fees, etc.	.....	.....	.....		.....	.....	.....		11	(See Note)	25,500.00	25,500.00	(See Note)	
	80	Board of City Record	.....	.....	.....		.....	.....	.....			(See Note)	6,000.00	6,000.00	(See Note)	Printing, Stationery & Blank Books, County Offices and Courts other than Supreme Court.
318	80	Miscellaneous	.....	.....	.....		.....	.....	.....		12	1,527.00	5,002.00	3,475.00	227.570	
		TOTAL—RICHMOND COUNTY	141,539.00	444,895.05	303,356.05	214.326	7,875.00	22,783.00	14,908.00	189.307		1,527.00	42,257.00	40,730.00	2667.321	

Combined Total 1922	Combined Total 1932
150,941.00	509,935.05

NOTE: The *original figures* of the Board of Estimate & Apportionment as shown in the Budget for the year *1922* are as follows:

		Personal Services	Other Than Personal Services
314	Commissioner of Jurors	7,000.00	330.00
315	National Guard & Naval Militia	14,965.00	.....
315	Payments to Charitable Institutions	.....	5,300.00
316	Supreme Court	27,081.83	1,160.00
316	Supreme Court, Second Department, Appellate Division	5,523.73	.....
317	Supreme Court Library	5,364.00	1,750.00
317	Fees, etc.	.....	15,200.00
318	Board of City Record	.....	3,300.00
	These figures nor any others are included in the official Budget	59,934.56	27,040.00

EXHIBIT NO. 1, page 8.

(Exhibit No. 928, page 2, in Evidence on Public Hearing.)

	Increase or (Decrease)	*Percentage Increase or (Decrease)*
	As no breakdown is shown in 1922 Budget, impossible to state increase.	(See Note #1) ..... (See Note #1) (See Note #1) .....
	70,711.80	159.662
	9,192.53	159.662
0.00	61,519.27	159.662
	(75,000.00)	(12.500)
	22,000.00	41.509
	(5,000.00)	(15.151)
	(6,000.00)	(54.545)
0.00	(64,000.00)	(21.548)
	.....	.....
	(4,800.00)	.....
	(88,070.00)	(78.528)
	(226.00)	.....
	52,800.00	5280.000
	1,000.00	.....
	12,000.00	.....
	1,000.00	.....
1.00	(26,296.00)	(22.251)
	As no breakdown is shown in 1922 Budget, impossible to state increase.	(See Note #4) ..... (See Note #4) (See Note #4) .....
	70,711.80	159.662
	61,519.27	159.662
0.00	9,192.53	159.662
	135,000.00	(See Foot Note)
	500.00	(Schedule 2)
	19,000.00	(Page 2)
0.00	154,500.00	.....
	.....	.....
	(1.00)	.....
	(40,666.50)	(85.136)
	(1,850.00)	.....
	39,975.00	.....
	2,000.00	.....
1.00	(542.50)	(1.092)

BUDGET FOR THE COUNTIES

Detailed Comparison of "Other Funds"

YEAR 1932 WITH YEAR 1922.

Number	*Department*	*Description*	1922	*Total*	1932	*Total*	*Increase or (Decrease)*	*Percentage Increase or (Decrease)*
	NEW YORK COUNTY							
1.	Payments to Charitable Institutions	Law Library	(See Foot Note)		$ 15,000.00		As no breakdown	(See Note #1)
		Telephone Service	.....		10,000.00		is shown in 1922	.....
		Contingencies	(See Foot Note)		42,000.00		Budget, impos-	(See Note #1)
		Pensions	(See Foot Note)		45,000.00		sible to state	(See Note #1)
		Expenses, Committee on Fitness for Applicants for Admission to Bar	.....		3,000.00		increase.	.....
		(See Contra under Bronx County)	44,288.20		115,000.00		70,711.80	159.662
		Less: Chargeable to Bronx County (See Total Below)	5,757.47		14,950.00		9,192.53	159.662
		TOTAL (See Foot Note)		38,530.73		100,050.00	61,519.27	159.662
2.	Fees, etc.	Fees and Expenses of Jurors	600,000.00		525,000.00		(75,000.00)	(12.500)
		Disbursements and Fees—Sec. 658 Code Criminal Procedure.	53,000.00		75,000.00		22,000.00	41.509
		Stenographers' Fees	33,000.00		28,000.00		(5,000.00)	(15.151)
		Witnesses' Fees	11,000.00		5,000.00		(6,000.00)	(54.545)
		TOTAL		697,000.00		633,000.00	(64,000.00)	(21.548)
3.	Miscellaneous	For Salary and Wage Accruals	1.00		1.00		.....	.....
		Extra Clerks, Board of County Canvassers	4,800.00		.....		(4,800.00)	.....
		Rent	112,150.00		24,080.00		(88,070.00)	(78.528)
		Annuities of Retired Veterans	226.00		.....		(226.00)	.....
		Contingencies	1,000.00		53,800.00		52,800.00	5280.000
		Maintenance and upkeep Court of Appeals, Judge Cardozo	.....		1,000.00		1,000.00	.....
		Examiners in Lunacy	.....		12,000.00		12,000.00	.....
		Maintenance and Upkeep—Court of Appeals, Judge O'Brien	.....		1,000.00		1,000.00	.....
		TOTAL		118,177.00		91,881.00	(26,296.00)	(22.251)
	BRONX COUNTY							
4.	Supreme Court, First Department	Law Library	(See Foot Note)		$ 15,000.00		As no breakdown	(See Note #4)
		Telephone Service	.....		10,000.00		is shown in 1922	.....
		Contingencies	(See Foot Note)		42,000.00		Budget, impos-	(See Note #4)
		Pensions	(See Foot Note)		45,000.00		sible to state	(See Note #4)
		Expenses, Committee on Fitness for Applicants for Admission to Bar	.....		3,000.00		increase.	.....
		(See Contra under New York County)	44,288.20		115,000.00		70,711.80	159.662
		Less: Chargeable to New York County (See total above)	38,530.73		100,050.00		61,519.27	159.662
		TOTAL (See Foot Note)		5,757.47		14,950.00	9,192.53	159.662
5.	Fees, etc.	Fees and Expenses of Jurors	(See Foot Note)		135,000.00		135,000.00	(See Foot Note)
		Witnesses' Fees	(Schedule 2)		500.00		500.00	(Schedule 2)
		Disbursements & Fees, Sec. 658 Code of Criminal Procedure	(Page 2)		19,000.00		19,000.00	(Page 2)
		TOTAL		.....		154,500.00	154,500.00	.....
6.	Miscellaneous	For Salary and Wage Accruals	1.00		1.00		.....	.....
		Annuities for Retired Veterans	1.00		.....		(1.00)	.....
		Rent	47,766.50		7,100.00		(40,666.50)	(85.136)
		Extra Clerks, Board of County Canvassers	1,850.00		.....		(1,850.00)	.....
		Contingencies	25.00		40,000.00		39,975.00	.....
		Examiners in Lunacy	.....		2,000.00		2,000.00	.....
		TOTAL		49,643.50		49,101.00	(542.50)	(1.092)

EXHIBIT NO. 1, page 9.

(Exhibit No. 928, page 3, in Evidence on Public Hearing.)

	Increase or (Decrease)	*Percentage Increase or (Decrease)*
	58,000.00	31.868
	46,000.00	1150.000
	(1,300.00)	(39.393)
0.00	102,700.00	54.252
	.....	.....
	(2,850.00)	.....
	(6,222.90)	(71.672)
	(8,000.00)	.....
	34,500.00	6900.000
	500.00	14.285
	3,819.25	9.274
	(1,900.00)	.....
	28,000.00	.....
0.50	47,846.35	71.826
	20,000.00	33.333
	(400.00)	(57.142)
	500.00	50.000
0.00	20,100.00	32.577
	.....	.....
	(1.00)	.....
	59,258.33	2962.900
	(1,170.00)	.....
	13,750.00	5500.000
9.33	71,837.33	2099.279
	25,000.00	(See Foot)
	500.00	(Note, Sched-)
		(ule 2, Page 5)
0.00	25,500.00	.....
	.....	.....
	(1.00)	.....
	(1,524.00)	.....
	5,000.00	.....
2.00	3,475.00	227.570

fficial Budget
nx and New
ble to Bronx

..	$ 715.00
..	2,238.60
..	2,803.87
..	$ 5,757.47

BUDGET FOR THE COUNTIES

Detailed Comparison of "Other Funds"

YEAR 1932 WITH YEAR 1922.

Number	*Department*	*Description*	1922	*Total*	1932	*Total*	*Increase or (Decrease)*	*Percentage Increase or (Decrease)*
	KINGS COUNTY							
7.	Fees, etc.	Fees and Expenses of Jurors	182,000.00		240,000.00		58,000.00	31.868
		Disbursements & Fees—Sec. 658 Code of Criminal Procedure	4,000.00		50,000.00		46,000.00	1150.000
		Witnesses' Fees	3,300.00		2,000.00		(1,300.00)	(39.393)
		TOTAL		189,300.00		292,000.00	102,700.00	54.252
8.	Miscellaneous	For Salary and Wage, Accruals	1.00		1.00		.....	.....
		Extra Clerks Board of Canvassers	2,850.00		.....		(2,850.00)	.....
		Annuities for Veterans Retired	8,682.40		2,459.50		(6,222.90)	(71.672)
		Instalments for Special Repairs	8,000.00		.....		(8,000.00)	.....
		Contingencies	500.00		35,000.00		34,500.00	6900.000
		Printing of Calendar for Supreme Court	3,500.00		4,000.00		500.00	14.285
		Rent	41,180.75		45,000.00		3,819.25	9.274
		Insurance	1,900.00		.....		(1,900.00)	.....
		Examiners in Lunacy	.....		28,000.00		28,000.00	.....
		TOTAL		66,614.15		114,460.50	47,846.35	71.826
	QUEENS COUNTY							
9.	Fees, etc.	Fees and Expenses of Jurors	60,000.00		80,000.00		20,000.00	33.333
		Disbursements & Fees, Sec. 658 Code of Criminal Procedure	700.00		300.00		(400.00)	(57.142)
		Witnesses' Fees	1,000.00		1,500.00		500.00	50.000
		TOTAL		61,700.00		81,800.00	20,100.00	32.577
10.	Miscellaneous	For Salary and Wage Accruals	1.00		1.00		.....	.....
		Annuities for Retired Veterans	1.00		.....		(1.00)	.....
		Rents	2,000.00		61,258.33		59,258.33	2962.900
		Extra Clerks Board of Canvassers	1,170.00		.....		(1,170.00)	.....
		Contingencies	250.00		14,000.00		13,750.00	5500.000
		TOTAL		3,422.00		75,259.33	71,837.33	2099.279
	RICHMOND COUNTY							
11.	Fees, etc.	Fees and Expenses of Jurors	(See Foot Note) (Schedule 2) (Page 5)		25,000.00		25,000.00	(See Foot)
		Witnesses' Fees			500.00		500.00	(Note, Schedule 2, Page 5)
		TOTAL		.....		25,500.00	25,500.00	.....
12.	Miscellaneous	For Salary and Wage Accruals	1.00		1.00		.....	.....
		Annuities for Retired Veterans	1.00		.....		(1.00)	.....
		Rent	1,525.00		1.00		(1,524.00)	.....
		Contingencies	.....		5,000.00		5,000.00	.....
		TOTAL		1,527.00		5,002.00	3,475.00	227.570

NOTE: NUMBER 1—
Payments to Charitable Institutions for 1922. The official Budget does not give detailed combined figures of New York and Bronx County as in 1932. But the total chargeable to New York County of $38,530.73 is made up as follows:

Law Library	$ 4,785.00
Contingencies	14,981.40
Pensions	18,764.33
TOTAL	$38,530.73

NOTE NUMBER 4—
Supreme Court, First Department for 1922. The official Budget does not give detailed combined figures of Bronx and New York County as in 1932, but the total chargeable to Bronx County of $5,757.47 is made up as follows:

Law Library	$ 715.00
Contingencies	2,238.60
Pensions	2,803.87
TOTAL	$ 5,757.47

EXHIBIT NO. 2.

(Exhibit No. 873 in Evidence on Public Hearing.)

1922-1932

COMPARISON OF INCREASES

in the SALARIES of certain OFFICIALS receiving OVER $5,000 per annum with the INCREASES in WAGES of certain classes of City EMPLOYEES receiving LESS THAN $5,000.

OFFICIALS RECEIVING OVER $5,000 PER ANNUM.

	1922	1932	Increase	Rate of Increase
Mayor	$15,000.00	$40,000.00	$25,000.00	166.667
President—Board of Aldermen	7,500.00	25,000.00	17,500.00	233.333
Secretary to the Mayor	7,000.00	15,000.00	8,000.00	114.286
Confidential Stenographer (Mayor's Office)	2,400.00	6,500.00	4,100.00	170.833
Comptroller	15,000.00	35,000.00	20,000.00	133.333
Stenographer to Comptroller	3,500.00	7,500.00	4,000.00	114.286
Corporation Counsel	15,000.00	25,000.00	10,000.00	66.667
President—Dept. Taxes & Assessments	8,000.00	15,000.00	7,000.00	87.500
President—Municipal Civil Service Commission	6,000.00	10,000.00	4,000.00	66.667
Commissioners—Board of Elections—each	6,000.00	10,000.00	4,000.00	66.667
Commissioner of Accounts	7,500.00	15,000.00	7,500.00	100.000
Commissioner—Dept. of Licenses	7,500.00	15,000.00	7,500.00	100.000
Commissioner—Dept. of Public Markets	7,500.00	15,000.00	7,500.00	100.000
President of Borough—each	10,000.00	20,000.00	10,000.00	100.000
Commissioner Public Works—Richmond	5,500.00	12,000.00	6,500.00	118.182
Commissioner—Department of Health	7,500.00	15,000.00	7,500.00	100.000
Commissioner—Department of Public Welfare	7,500.00	15,000.00	7,500.00	100.000
Commissioner—Tenement House Dept.	7,500.00	15,000.00	7,500.00	100.000
Commissioner—Dept. of Water Supply, Gas & Electricity	7,500.00	15,000.00	7,500.00	100.000
Secretary to Sanitation Commissioner	3,500.00	7,000.00	3,500.00	100.000
Commissioner—Dept. of Correction	7,500.00	15,000.00	7,500.00	100.000
Commissioner—Dept. of Plant & Structures	7,500.00	15,000.00	7,500.00	100.000
Chief Engineer—Dept. of Plant & Structures	7,500.00	16,000.00	8,500.00	113.333
Commissioner—Dept. of Docks	7,500.00	15,000.00	7,500.00	100.000

EMPLOYEES RECEIVING LESS THAN $5,000 PER ANNUM.

	Year 1922	Year 1932	Increase	Rate of Increase
Laborers	$5.00 a day	$5.50 a day	.50 a day	10.000
Sewer Cleaners	5.50 " "	6.00 " "	.50 " "	9.091
Auto Enginemen— Borough Offices	5.75 " "	6.00 " "	.25 " "	4.348
Watchmen	5.00 " "	5.00 " "	.00 " "	.000
Street Sweepers	1536.00 a year	1860.00 a year	$274.00 a year	17.276
Captains—Ferry Boats	3000.00 " "	3300.00 " "	300.00 " "	10.000
Patrolmen—First Grade	2280.00 " "	3000.00 " "	720.00 " "	31.579
Second Grade	2100.00 " "	2750.00 " "	650.00 " "	30.952
Third Grade	2040.00 " "	2750.00 " "	710.00 " "	34.804
Firemen—First Grade	2280.00 " "	3000.00 " "	720.00 " "	31.579
Second Grade	1980.00 " "	2500.00 " "	520.00 " "	26.263
Third Grade	1769.00 " "	2000.00 " "	231.00 " "	13.058

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EXHIBIT NO. 2.

(Exhibit No. 873 in Evidence on Public Hearing.)

1922-1932

COMPARISON OF INCREASES

in the SALARIES of certain OFFICIALS receiving OVER $5,000 per annum with the INCREASES in WAGES of certain classes of City EMPLOYEES receiving LESS THAN $5,000.

OFFICIALS RECEIVING OVER $5,000 PER ANNUM.

	1922	1932	Increase	Rate of Increase
Mayor	$15,000.00	$40,000.00	$25,000.00	166.667
President—Board of Aldermen	7,500.00	25,000.00	17,500.00	233.333
Secretary to the Mayor	7,000.00	15,000.00	8,000.00	114.286
Confidential Stenographer (Mayor's Office)	2,400.00	6,500.00	4,100.00	170.833
Comptroller	15,000.00	35,000.00	20,000.00	133.333
Stenographer to Comptroller	3,500.00	7,500.00	4,000.00	114.286
Corporation Counsel	15,000.00	25,000.00	10,000.00	66.667
President—Dept. Taxes & Assessments	8,000.00	15,000.00	7,000.00	87.500
President—Municipal Civil Service Commission	6,000.00	10,000.00	4,000.00	66.667
Commissioners—Board of Elections—each	6,000.00	10,000.00	4,000.00	66.667
Commissioner of Accounts	7,500.00	15,000.00	7,500.00	100.000
Commissioner—Dept. of Licenses	7,500.00	15,000.00	7,500.00	100.000
Commissioner—Dept. of Public Markets	7,500.00	15,000.00	7,500.00	100.000
President of Borough—each	10,000.00	20,000.00	10,000.00	100.000
Commissioner Public Works—Richmond	5,500.00	12,000.00	6,500.00	118.182
Commissioner—Department of Health	7,500.00	15,000.00	7,500.00	100.000
Commissioner—Department of Public Welfare	7,500.00	15,000.00	7,500.00	100.000
Commissioner—Tenement House Dept.	7,500.00	15,000.00	7,500.00	100.000
Commissioner—Dept. of Water Supply, Gas & Electricity	7,500.00	15,000.00	7,500.00	100.000
Secretary to Sanitation Commissioner	3,500.00	7,000.00	3,500.00	100.000
Commissioner—Dept. of Correction	7,500.00	15,000.00	7,500.00	100.000
Commissioner—Dept. of Plant & Structures	7,500.00	15,000.00	7,500.00	100.000
Chief Engineer—Dept. of Plant & Structures	7,500.00	16,000.00	8,500.00	113.333
Commissioner—Dept. of Docks	7,500.00	15,000.00	7,500.00	100.000

EMPLOYEES RECEIVING LESS THAN $5,000 PER ANNUM.

	Year 1922	Year 1932	Increase	Rate of Increase
Laborers	$5.00 a day	$5.50 a day	.50 a day	10.000
Sewer Cleaners	5.50 " "	6.00 " "	.50 " "	9.091
Auto Enginemen— Borough Offices	5.75 " "	6.00 " "	.25 " "	4.348
Watchmen	5.00 " "	5.00 " "	.00 " "	.000
Street Sweepers	1586.00 a year	1860.00 a year	$274.00 a year	17.276
Captains—Ferry Boats	3000.00 " "	3300.00 " "	300.00 " "	10.000
Patrolmen—First Grade	2280.00 " "	3000.00 " "	720.00 " "	31.579
Second Grade	2100.00 " "	2750.00 " "	650.00 " "	30.952
Third Grade	2040.00 " "	2750.00 " "	710.00 " "	34.804
Firemen—First Grade	2280.00 " "	3000.00 " "	720.00 " "	31.579
Second Grade	1980.00 " "	2500.00 " "	520.00 " "	26.263
Third Grade	1769.00 " "	2000.00 " "	231.00 " "	13.058

(Exhibit No. 932 in Evidence on Public Hearing.)

Moody's Investors Service — Exhibit I

COST OF LIVING

(Source: Bureau of Labor Statistics, U.S. Department of Labor)

The following index numbers for the Cost of Living in the United States, and also in New York, N. Y., separately, are weighted by the U. S. Department of Labor, Bureau of Labor Statistics, according to the relative importance in the family budget of the various chief components of the cost of living. The weights used are as follows: 1) For the United States, food 38.2%, clothing 16.6%, rent 15.4%, fuel and light 5.3%, house furnishing goods 5.1%, miscellaneous 21.3% - total 100%; 2) For New York, N.Y., food 42.0%, clothing 16.6%, rent 14.9%, fuel and light 4.5%, house furnishing goods, 3.3%, miscellaneous 18.7% - total 100%.

The study on which the break-down of the various expense items of the family budget was based was made by the U.S.Department of Labor in the years 1918-19. The investigation covered 12,096 white families in 92 cities or localities of all sizes in 42 states. The average annual earnings per family investigated in the period covered were $1,454.93. The income groups varied from under $900 to $2,500 and over. The families covered were so selected in each locality as to represent proportionally the wage earners and the low or medium salaried families of the locality.

	United States	New York, N.Y.
1913	100.0	
Dec. 1914	103.0	100.0
Dec. 1921	174.3	179.3
Mar. 1922	166.9	
June 1922	166.4	170.7
Sept. 1922	166.3	
Dec. 1922	169.5	174.2
Mar. 1923	168.8	
June 1923	169.7	172.6
Sept. 1923	172.1	
Dec. 1923	173.2	177.3
Mar. 1924	170.4	
June 1924	169.1	172.5
Sept. 1924	170.6	
Dec. 1924	172.5	176.5
June 1925	173.5	175.8
Dec. 1925	177.9	183.2
June 1926	174.8	178.6
Dec. 1926	175.6	180.0
June 1927	173.4	177.8
Dec. 1927	172.0	179.1
June 1928	170.0	174.4
Dec. 1928	171.3	176.3
June 1929	170.2	175.5
Dec. 1929	171.4	177.1
June 1930	166.6	171.7
Dec. 1930	160.7	167.5
June 1931	150.3	157.1
Dec. 1931	145.8	152.0
June 1932	135.7	144.8

Note: The base (100) in the United States Statistical Table is attributed to the year 1913; for New York it is the year 1914 and the month of December in that year.

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EXHIBIT NO. 4, page 2.

(Exhibit No. 933 in Evidence on Public Hearing.)

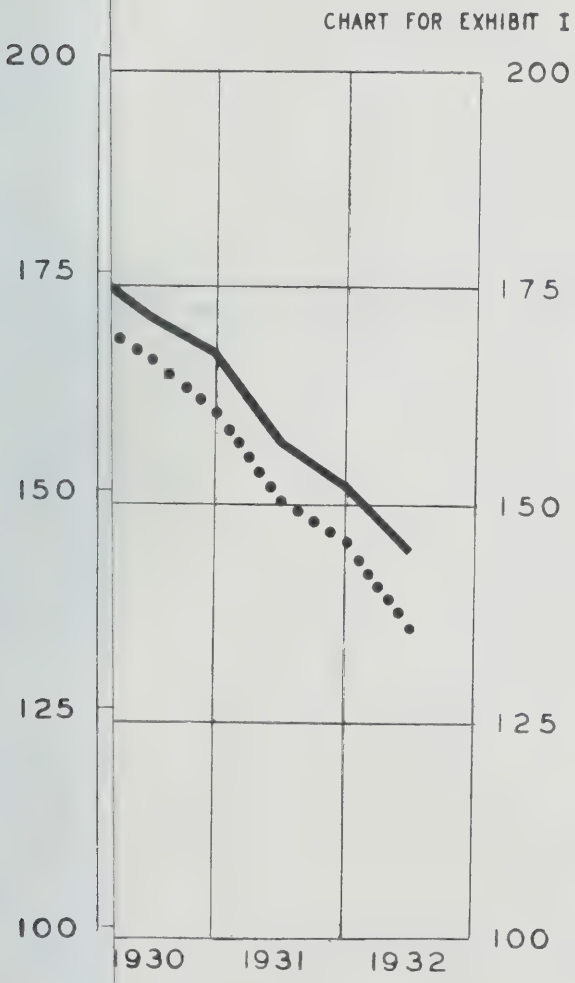
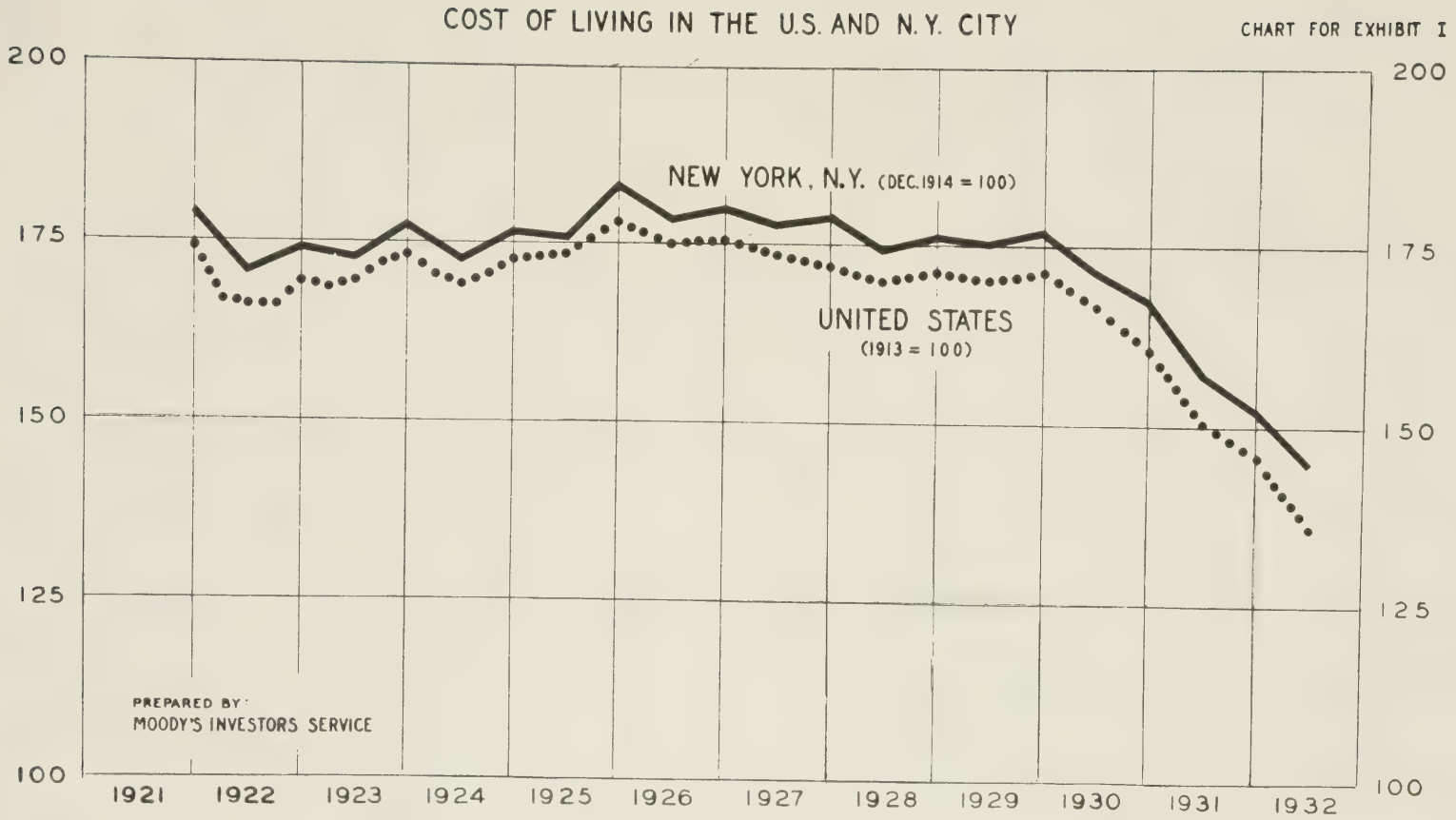


EXHIBIT NO. 4, page 2.

(Exhibit No. 933 in Evidence on Public Hearing.)



(Exhibit No. 934 in Evidence on Public Hearing.)

Moody's Investors Service — Exhibit II

COST OF LIVING IN NEW YORK CITY

(Source: Bureau of Labor Statistics, U.S. Department of Labor)

The following table of figures covers the index numbers for the Cost of Living in New York, N.Y., both in total and as per chief component items. The weights assigned to each item by the U. S. Department of Labor, Bureau of Labor Statistics, in arriving at the composite index are as follows for New York, N.Y.: food 42.0%, clothing 16.6%, rent 14.9%, fuel and light 4.5%, house furnishing goods, 3.3%, miscellaneous 18.7% - total 100%.

	Food	Clothing	Rent	Fuel & Light	House Furnishing Goods	Miscel.	All Items
Dec. 1914	100.0	100.0	100.0	100.0	100.0	100.0	100.0
Dec. 1921	151.8	217.8	153.7	190.7	232.0	216.9	179.3
June 1922	140.0	203.0	155.7	189.0	218.3	212.8	170.7
Dec. 1922	149.5	198.3	156.7	195.7	221.6	211.6	174.2
June 1923	144.4	200.7	159.4	189.1	230.3	210.8	172.6
Dec. 1923	152.0	202.7	162.4	194.2	231.5	213.5	177.3
June 1924	141.1	200.7	164.5	188.8	221.4	215.0	172.5
Dec. 1924	150.0	197.7	167.1	193.3	219.4	216.7	176.5
June 1925	148.9	197.5	167.8	191.0	210.6	216.9	175.8
Dec. 1925	162.6	195.9	169.5	226.0	210.4	218.2	183.2
June 1926	156.0	194.7	169.5	195.9	206.6	217.3	178.6
Dec. 1926	159.1	193.7	170.2	196.1	206.0	217.5	180.0
June 1927	154.0	192.9	170.2	192.2	202.5	219.0	177.8
Dec. 1927	157.5	191.4	170.2	196.0	202.9	218.8	179.1
June 1928	147.5	190.3	169.3	194.4	197.8	218.6	174.4
Dec. 1928	153.0	188.4	168.6	196.3	196.4	218.8	176.3
June 1929	150.6	187.8	167.6	192.0	196.2	221.4	175.5
Dec. 1929	154.9	185.9	166.1	195.1	195.4	222.9	177.1
June 1930	143.7	185.5	165.1	185.7	190.5	223.3	171.7
Dec. 1930	135.9	182.2	163.1	190.9	185.5	223.7	167.5
June 1931	119.6	167.6	161.5	186.3	162.5	223.5	157.1
Dec. 1931	114.4	156.5	158.4	190.4	152.3	220.6	152.0
June 1932	104.1	151.0	153.0	176.5	144.7	218.6	144.8

Note: The base (100) for the above index numbers is the year 1914 and the month of December in that year.

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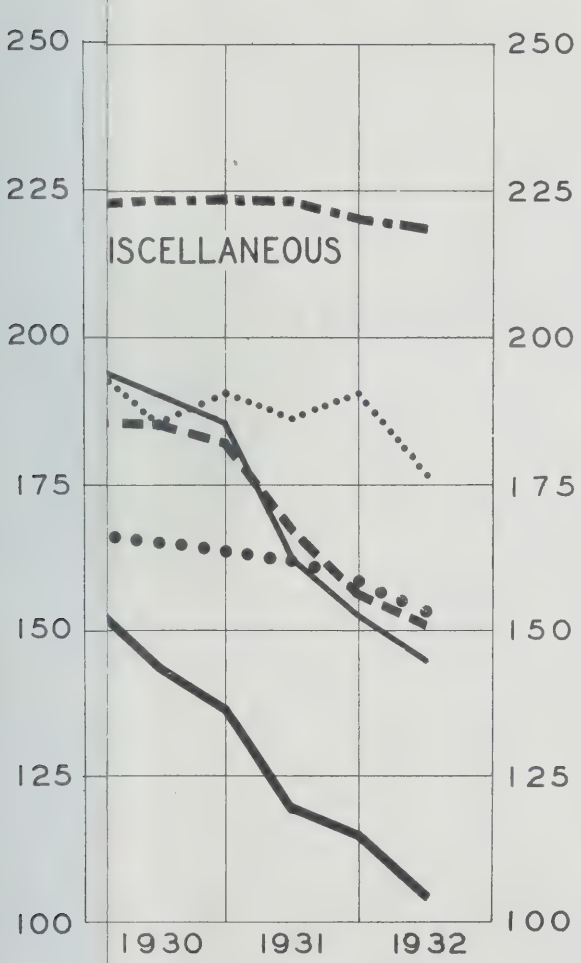
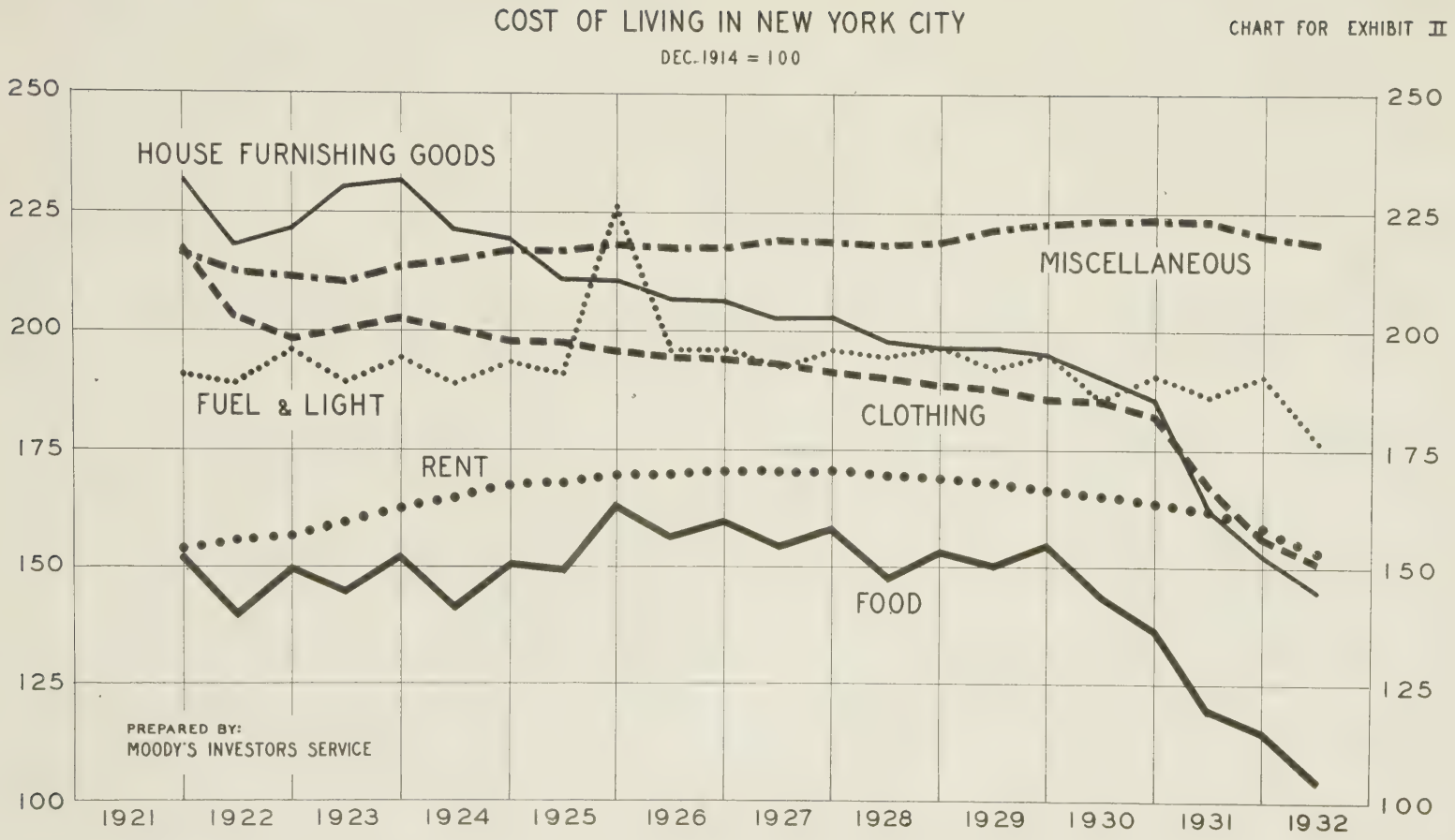
EXHIBIT NO. 4, page 4.

(Exhibit No. 935 in Evidence on Public Hearing.)

CHART FOR EXHIBIT II




COST OF LIVING IN NEW YORK CITY
DEC. 1914 = 100
CHART FOR EXHIBIT II
HOUSE FURNISHING GOODS
MISCELLANEOUS
FUEL & LIGHT
CLOTHING
RENT
FOOD
PREPARED BY:
MOODY'S INVESTORS SERVICE
250
225
200
175
150
125
100
1921
1922
1923
1924
1925
1926
1927
1928
1929
1930
1931
1932

(Exhibit No. 936 in Evidence on Public Hearing.)

Moody's Investors Service — Exhibit III

COST OF LIVING IN NEW YORK CITY FOR HIGHER INCOME CLASSES

The following tabulation shows the fluctuations in the cost of living in New York City as applied to income classes of $5,000 and $10,000 a year. The only difference between figures here shown and those presented for New York City in Exhibit 1 is in a somewhat different break-down of the various items of expenditure. For instance, the proportion spent for food is relatively smaller for families with higher incomes while that spent for miscellaneous (or more luxurious) items is relatively larger. The relative apportionment of the various items of consumption expenditure for higher incomes was computed by the National Bureau of Economic Research (Vol. II, "Income in the United States", 1922, page 26), partly on the basis of a study made by the Federal Reserve Board of the apportionment of income made by its employees.

The break-down of the various items of expenditure as used for the table below is as follows: 1) for $5,000 incomes, food 27.2%, clothing 14.3%, rent 18.0%, fuel and light 3.5%, miscellaneous (including house furnishings, automobiles, wages of servants and other items) 37.2% - total 100.0%; 2) for $10,000 incomes, food 19.2%, clothing 11.9%, rent 18.3%, fuel and light 3.2%, miscellaneous (as above) 47.4% - total 100.0%.

	$5,000 Income Class	$10,000 Income Class
Dec. 1914	100.0	100.0
Dec. 1921	187.1	192.0
June 1922	180.5	186.5
Dec. 1922	182.5	187.6
June 1923	181.3	186.8
Dec. 1923	185.3	190.4
June 1924	182.9	189.0
Dec. 1924	186.2	191.8
June 1925	185.9	191.7
Dec. 1925	191.4	196.1
June 1926	188.0	193.5
Dec. 1926	189.0	194.1
June 1927	187.9	193.7
Dec. 1927	188.7	194.1
June 1928	185.5	191.7
Dec. 1928	186.7	192.7
June 1929	186.8	192.9
Dec. 1929	187.9	194.1
June 1930	184.5	191.6
Dec. 1930	182.0	189.7
June 1931	174.8	184.4
Dec. 1931	170.4	180.3
June 1932	164.5	175.2

Note: The base (100) for the above index numbers is the year 1914 and the month of December in that year.

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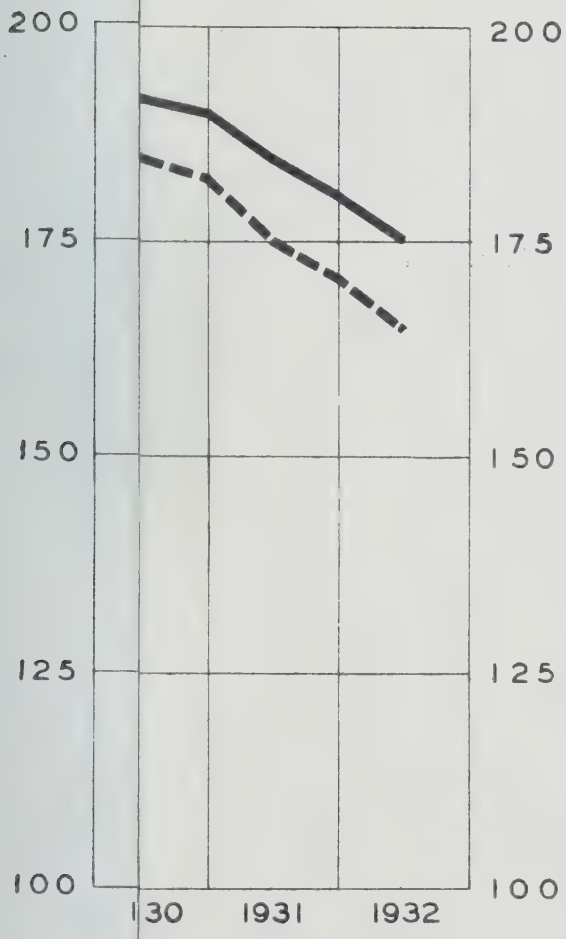
EXHIBIT NO. 4, page 6.

(Exhibit No. 937 in Evidence on Public Hearing.)

CHART FOR EXHIBIT III



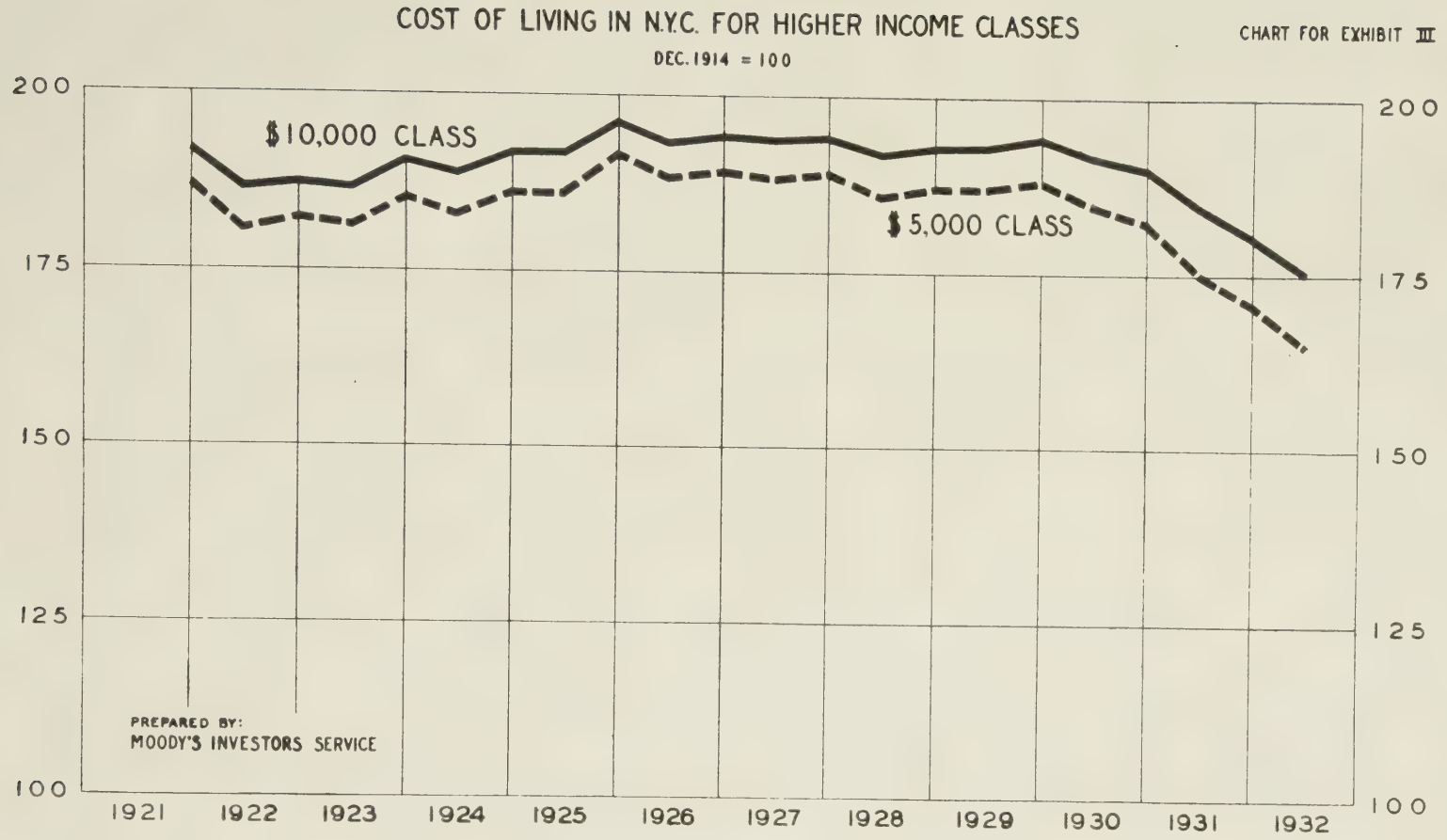

COST OF LIVING IN N.Y.C. FOR HIGHER INCOME CLASSES
DEC. 1914 = 100
CHART FOR EXHIBIT III
$10,000 CLASS
$5,000 CLASS
PREPARED BY:
MOODY'S INVESTORS SERVICE
200
175
150
125
100
1921
1922
1923
1924
1925
1926
1927
1928
1929
1930
1931
1932

EXHIBIT NO. 5.

(Exhibit No. 867 in Evidence on Public Hearing.)

BRONX TERMINAL MARKET

Opened for Service in 1928

COST

Land: Acquired by Condemnation	$ 7,474,872.71
Construction: Wholesale Warehouse, Power House, Viaduct, Ramps, Tracks, Float Bridge, Installation of Equipment, Grading, Paving and Miscellaneous	7,656,682.42
Total Cost	$15,131,555.13

THREE FULL YEARS OF OPERATION SHOW THE FOLLOWING RESULTS:

Year	1929	1930	1931	Three Year Totals
Cost of Operation of Warehouse and Power House	$101,186.80	$165,008.30	$166,975.40	$ 433,170.50
Receipts from Operation	3,424.28	19,267.95	26,419.82	49,112.05
Operating Loss	$ 97,762.52	$145,740.35	$140,555.58	$ 384,058.45
Annual Interest and Amortization on City Obligations issued to acquire land and construct Market	835,149.83	835,149.83	835,149.83	2,505,449.49
Net Loss	$932,912.35	$980,890.18	$975,705.41	$2,889,507.94

Comparison of Cost with Present Valuation

The land condemned for the Market lies in Blocks 2356, 2357 and 2497 on the Map of the City of New York, Borough of the Bronx.

Considerable portions of Blocks 2357 and 2497 are not used by the Market development; approximately one-third of Block 2497 is occupied by private concerns paying a rental to the City; more than one-half of Block 2357 is occupied by the Department of Sanitation for an Incinerator and by the Borough President for a Jail.

In order to reach a comparison between what all the property condemned and the Market construction cost on the one hand and on the other the 1932 valuations placed by the City upon this exempt property, the private and other public user above referred to will be ignored.

Portions in	Total Valuation by City, 1932
Block 2356	$ 113,500.00
" 2357	447,500.00
" 2497	8,892,500.00
	$9,453,500.00
The cost of the property to the City and the cost of construction of the Bronx Municipal Market Plant as shown above was	15,131,555.13
EXCESS OF COST OVER 1932 CITY VALUATION	$5,678,055.13

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EXHIBIT NO. 6.

(Exhibit No. 877 in Evidence on Public Hearing.)

CITY OWNED PASSENGER AUTOMOBILES

(In the statements and tabulations below the automobiles used by the *Fire* and *Police Departments are excluded.*)

As of February 23, 1932, there were owned by the City of New York,

835 passenger automobiles costing.....	$1,082,256.02
509 chauffeurs were employed at an annual cost of.....	1,027,804.59
(Note: It appears from the questionnaires that in certain instances chauffeurs are paid on a per diem basis: in those cases their salaries have been computed on the basis of 303 working days)	
Cost of garaging such of these cars as were not otherwise provided for in City Garage	44,354.10
Total	$2,154,414.71

ONE HUNDRED AND FORTY-FOUR (144) of the above cars cost $2,000 or over.

These 144 cost	$532,802.55
142 chauffeurs were employed to operate those cars at a cost of.....	142,323.13
Total	$675,125.68

Included in the 144 passenger automobiles were, among others, the following:

1 Dusenberg
59 Cadillacs
27 Packards
13 Lincolns
9 Pierce Arrows
9 La Salles
2 Stearns Knights

As of February, 1932, the following automobiles and chauffeurs were in use by the Mayor's office:

Person	*Office*	*Car*	*Cost of Car*	*Chauffeur*	*Yearly Salary*
James J. Walker	Mayor	Dusenberg	$7,000.	John Mincen	$2,700.
				Jack Smith	2,700.
Charles F. Kerrigan	Assistant to Mayor	Stearns Knight	4,887.	Lloyd McDonald	2,100.
Geo. S. Collins	Executive Secretary to Mayor	Cadillac	4,130.	Wm. Kelleher	2,580.
Thos. F. McAndrews	Secretary to Mayor	Cadillac	7,373.	Chas. Hopkins	3,000.

In addition to the Mayor, the following had two (2) chauffeurs whose salaries were paid by the City:

Department	*Official of Department*
Correction	Commissioner Patterson
Health	Commissioner Wynne
	Deputy Commissioner Brown
Hospitals	Commissioner Greef
Plant and Structures	Commissioner Goldman
Board of Transportation	Commissioner Ryan
	Commissioner Sullivan
	Chief Engineer Ridgeway
Sanitation	Commissioner Schroeder
	Commissioner Smith
	Commissioner Hand (now resigned)
	Assistant, Cadley
Borough President	
Brooklyn	Bor. Pres. Hesterberg
Queens	Bor. Pres. Harvey

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ELIMINATING
OVERLAPPING
JURISDICTIONS

CITY WIDE
DEPARTMENT OF SAFETY
WITH BRANCH OFFICES IN EACH BOROUGH

ELIMINATING
OVERLAPPING
JURISDICTIONS

EXHIBIT NO. 7.

(Exhibit No. 886 in Evidence on Public Hearing.)

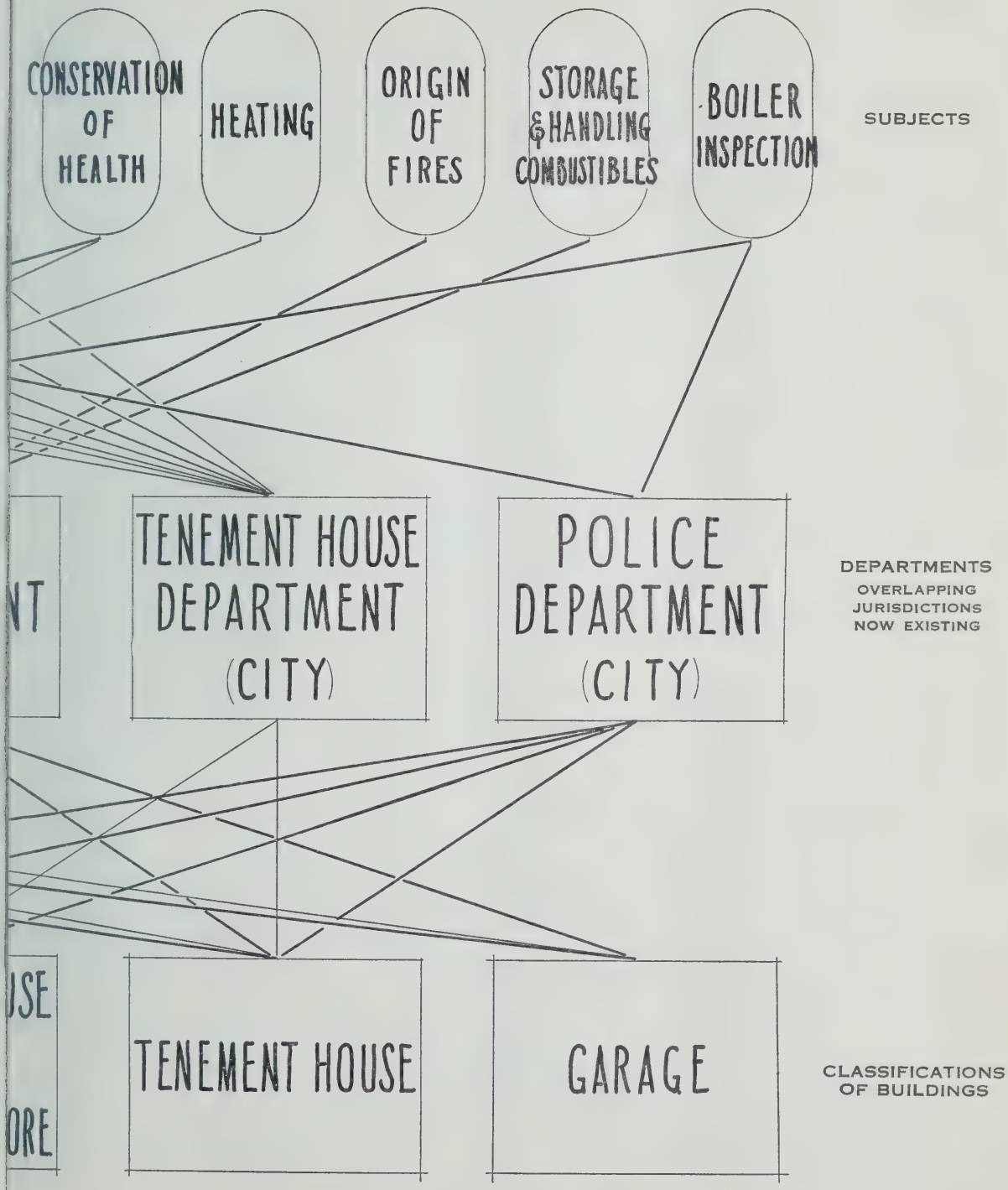


EXHIBIT NO. 7.

(Exhibit No. 886 in Evidence on Public Hearing.)

CHART SHOWING OVERLAPPING OF CITY DEPARTMENTS IN EXAMINATION OF PLANS, ISSUANCE OF PERMITS AND INSPECTION OF BUILDINGS.

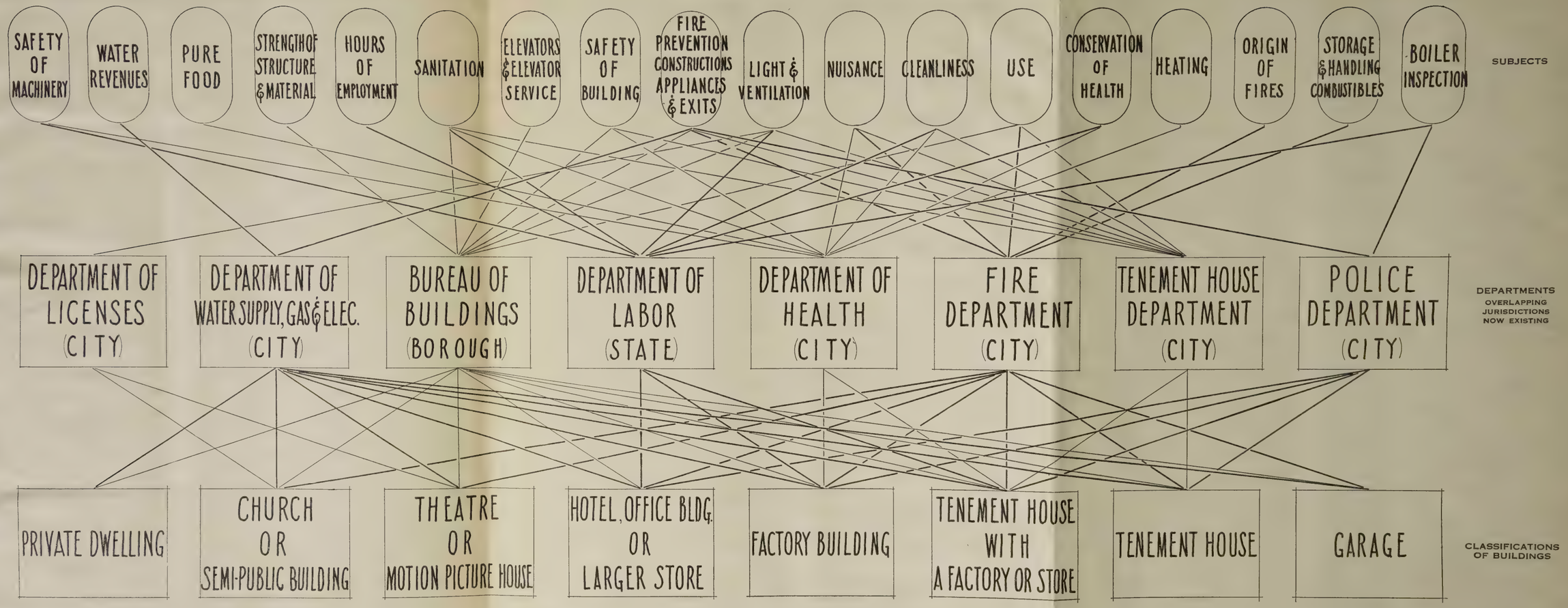


EXHIBIT No. 8

bit No. 883 in evidence on Public Hearing)

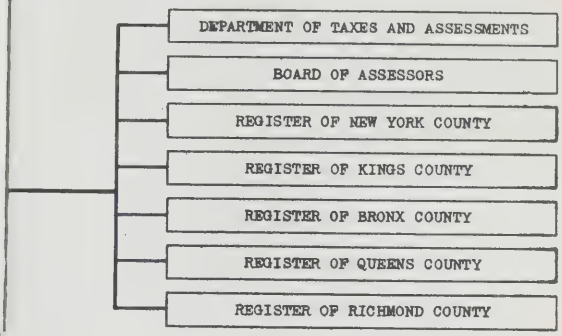

DEPARTMENT OF TAXES AND ASSESSMENTS
BOARD OF ASSESSORS
REGISTER OF NEW YORK COUNTY
REGISTER OF KINGS COUNTY
REGISTER OF BRONX COUNTY
REGISTER OF QUEENS COUNTY
REGISTER OF RICHMOND COUNTY

EXHIBIT No. 8
(Exhibit No. 883 in evidence on Public Hearing)

PROPOSED ORGANIZATION

PRESENT DEPARTMENTS AND AGENCIES

LEGISLATURE

City Senate - 11 members
3 elected from Manhattan
3 elected from Brooklyn
2 elected from Bronx
2 elected from Queens
1 elected from Richmond

City Assembly - 23 members
One elected from each State Senate District, Richmond counting as one district.

Vice-Mayor elected at large to preside over City Senate. City Assembly to elect its own speaker.

Bill Drafting Commissioner.

THE ELECTORATE

MAYOR

All executive functions of the City.

AUDIT AND CONTROL

Functions of Audit only.
All pension control
Investment of City funds.

Comptroller -

- DEPARTMENT OF FINANCE
- TEACHERS' RETIREMENT SYSTEM
- NEW YORK CITY EMPLOYES' RETIREMENT SYSTEM
- HUNTER COLLEGE RETIREMENT SYSTEM
- CITY CHAMBERLAIN

EXECUTIVE DEPARTMENT

All central control, budgetary, planning and investigational functions.

Assistant Mayor -

- DEPARTMENT OF BUDGET
- DIRECTOR OF THE BUDGET
- COMMISSIONER OF ACCOUNTS
- BUREAU OF PURCHASE
- BOARD OF CITY RECORD
- DEPARTMENT OF CITY PLANNING
- COMMISSION OF THE SINKING FUND
- BOARD OF STANDARD AND APPEALS
- ALL INVESTIGATING BUREAUS OF BOARD OF ESTIMATE AND APPORTIONMENT

PUBLIC WORKS

All engineering functions of the City.

Chief Engineer of the City -

- DEPARTMENT OF PLANT AND STRUCTURES
- DEPARTMENT OF SANITATION
- DEPARTMENT OF DOCKS
- DEPARTMENT OF WATER SUPPLY
- BOARD OF WATER SUPPLY
- DEPARTMENT OF PUBLIC MARKETS
- BOARD OF TRANSPORTATION
- BOARD OF TAXICAB CONTROL
- ADMINISTRATIVE FUNCTIONS OF BOROUGH PRESIDENT OF MANHATTAN
- ADMINISTRATIVE FUNCTIONS OF BOROUGH PRESIDENT OF BROOKLYN
- ADMINISTRATIVE FUNCTIONS OF BOROUGH PRESIDENT OF BRONX
- ADMINISTRATIVE FUNCTIONS OF BOROUGH PRESIDENT OF QUEENS
- ADMINISTRATIVE FUNCTIONS OF BOROUGH PRESIDENT OF RICHMOND
- ARMORY BOARD
- EXAMINING BOARD OF PLUMBERS
- EXAMINING BOARD OF CITY SURVEYORS

HEALTH AND HOSPITALS

All health and hospital functions of the City.

Commissioner of Health & Hospitals -

- DEPARTMENT OF HEALTH
- DEPARTMENT OF HOSPITALS
- MEDICAL EXAMINER

WELFARE

All welfare, correction and charitable functions of the City.

Commissioner of Welfare -

- DEPARTMENT OF PUBLIC WELFARE
- BOARD OF CHILD WELFARE
- DEPARTMENT OF CORRECTION
- PAROLE COMMISSION

LAW

All legal business.

Corporation Counsel -

- CORPORATION COUNSEL
- BOARD OF ELECTIONS

TAXES AND ASSESSMENTS

All tax administration of the City.

President of the Board and two Associate Commissioners.

- DEPARTMENT OF TAXES AND ASSESSMENTS
- BOARD OF ASSESSORS
- REGISTER OF NEW YORK COUNTY
- REGISTER OF KINGS COUNTY
- REGISTER OF BRONX COUNTY
- REGISTER OF QUEENS COUNTY
- REGISTER OF RICHMOND COUNTY

EDUCATION

All education, library, museum, and related functions of the City.

Board of 5 members, one from each Borough.

Where City has ex-officio members on semi-public education, museum, library and related boards, members of Board of Education to be such ex-officio members.

- BOARD OF EDUCATION
- BOARD OF HIGHER EDUCATION
- BROOKLYN INSTITUTE OF ARTS AND SCIENCES
- MUNICIPAL ART COMMISSION
- AMERICAN MUSEUM OF NATURAL HISTORY
- METROPOLITAN MUSEUM OF ART
- MUSEUM OF THE CITY OF NEW YORK
- NEW YORK BOTANICAL GARDEN
- NEW YORK PUBLIC LIBRARY
- BROOKLYN PUBLIC LIBRARY
- NEW YORK ZOOLOGICAL SOCIETY
- QUEENS BOROUGH PUBLIC LIBRARY
- STATEN ISLAND INSTITUTE OF ARTS AND SCIENCES
- GRANT'S TOMB

PUBLIC SAFETY

All protective functions of the City.

Commissioner of Public Safety -

Police and Fire Divisions each to be headed by Chief chosen from uniformed forces.

- POLICE DEPARTMENT
- FIRE DEPARTMENT
- DEPARTMENT OF LICENSES
- BUREAU OF WEIGHTS AND MEASURES
- TENEMENT HOUSE DEPARTMENT
  All inspection functions.
  Approval of plans by Department of Public Works.

CIVIL SERVICE

All civil service functions of the City.

3 Commissioners.

- MUNICIPAL CIVIL SERVICE COMMISSION

PARKS

All park and parkway functions of the City.

Board of 5 unpaid Commissioners, one from each borough.

- PARK BOARD
- DEPARTMENT OF PARKS - MANHATTAN
- DEPARTMENT OF PARKS - BROOKLYN
- DEPARTMENT OF PARKS - BRONX
- DEPARTMENT OF PARKS - QUEENS
- DEPARTMENT OF PARKS - RICHMOND
- U. S. VOLUNTEERS LIFE SAVING CORPS

CHART SHOWING

PRESENT AND PROPOSED ORGANIZATION

OF THE

EXECUTIVE AND LEGISLATIVE

BRANCHES OF THE GOVERNMENT

OF

NEW YORK CITY

Alfred E. Smith
December 1,1932

EXHIBIT No. 9
(Exhibit No. 884 in evidence on Public Hearing)

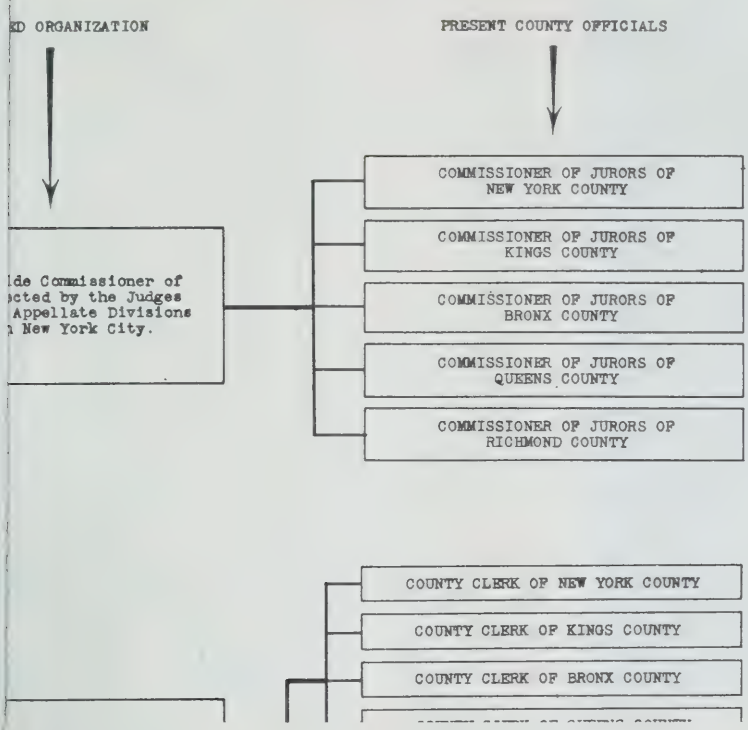
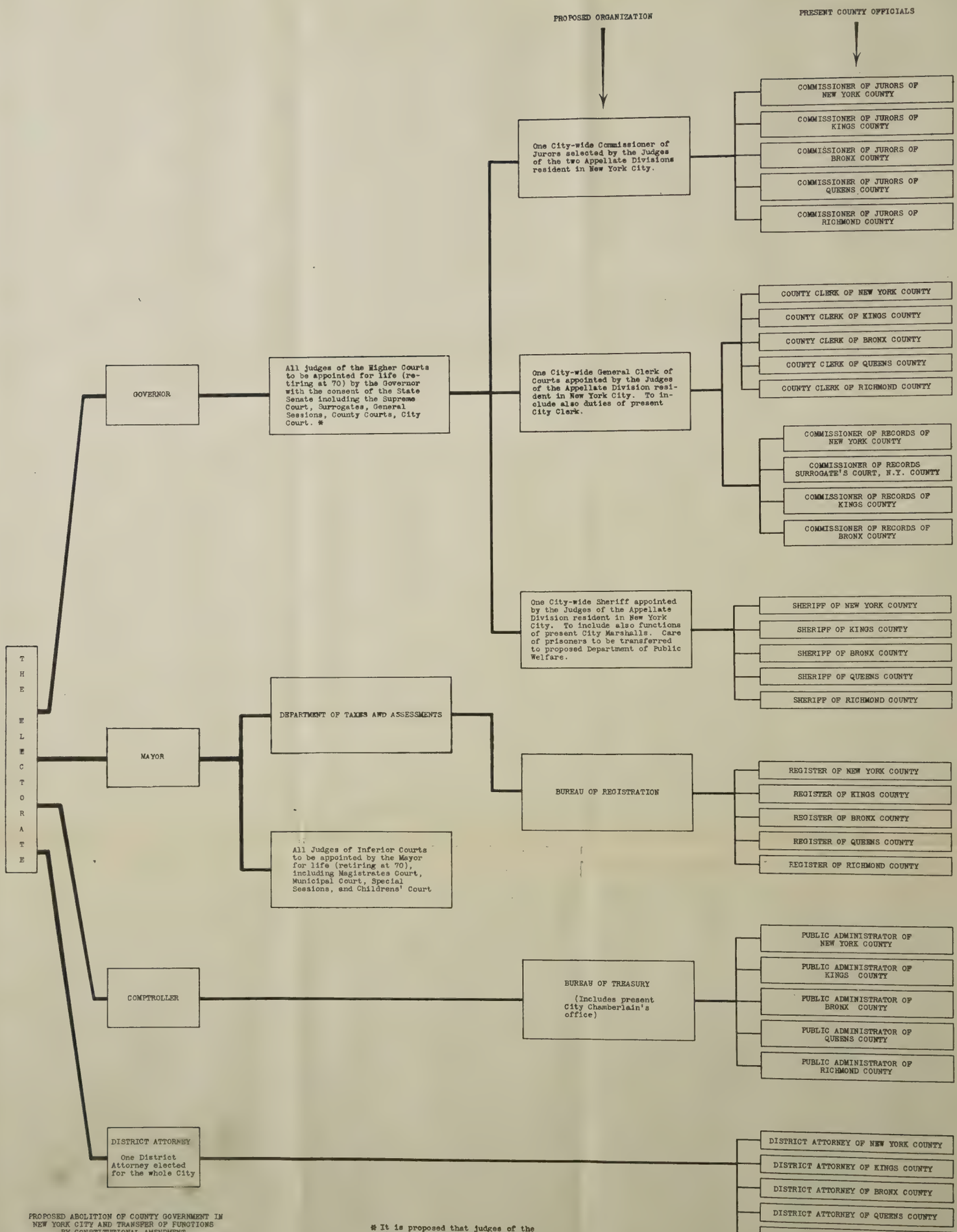

ED ORGANIZATION
PRESENT COUNTY OFFICIALS
lde Commissioner of
cted by the Judges
Appellate Divisions
New York City.
COMMISSIONER OF JURORS OF NEW YORK COUNTY
COMMISSIONER OF JURORS OF KINGS COUNTY
COMMISSIONER OF JURORS OF BRONX COUNTY
COMMISSIONER OF JURORS OF QUEENS COUNTY
COMMISSIONER OF JURORS OF RICHMOND COUNTY
COUNTY CLERK OF NEW YORK COUNTY
COUNTY CLERK OF KINGS COUNTY
COUNTY CLERK OF BRONX COUNTY

EXHIBIT No. 9
(Exhibit No. 884 in evidence on Public Hearing)


PROPOSED ORGANIZATION
PRESENT COUNTY OFFICIALS
THE ELECTORATE
GOVERNOR
All judges of the Higher Courts to be appointed for life (retiring at 70) by the Governor with the consent of the State Senate including the Supreme Court, Surrogates, General Sessions, County Courts, City Court. *
MAYOR
DEPARTMENT OF TAXES AND ASSESSMENTS
All Judges of Inferior Courts to be appointed by the Mayor for life (retiring at 70), including Magistrates Court, Municipal Court, Special Sessions, and Childrens' Court
COMPTROLLER
DISTRICT ATTORNEY
One District Attorney elected for the whole City
One City-wide Commissioner of Jurors selected by the Judges of the two Appellate Divisions resident in New York City.
COMMISSIONER OF JURORS OF NEW YORK COUNTY
COMMISSIONER OF JURORS OF KINGS COUNTY
COMMISSIONER OF JURORS OF BRONX COUNTY
COMMISSIONER OF JURORS OF QUEENS COUNTY
COMMISSIONER OF JURORS OF RICHMOND COUNTY
One City-wide General Clerk of Courts appointed by the Judges of the Appellate Division resident in New York City. To include also duties of present City Clerk.
COUNTY CLERK OF NEW YORK COUNTY
COUNTY CLERK OF KINGS COUNTY
COUNTY CLERK OF BRONX COUNTY
COUNTY CLERK OF QUEENS COUNTY
COUNTY CLERK OF RICHMOND COUNTY
COMMISSIONER OF RECORDS OF NEW YORK COUNTY
COMMISSIONER OF RECORDS SURROGATE'S COURT, N.Y. COUNTY
COMMISSIONER OF RECORDS OF KINGS COUNTY
COMMISSIONER OF RECORDS OF BRONX COUNTY
One City-wide Sheriff appointed by the Judges of the Appellate Division resident in New York City. To include also functions of present City Marshalls. Care of prisoners to be transferred to proposed Department of Public Welfare.
SHERIFF OF NEW YORK COUNTY
SHERIFF OF KINGS COUNTY
SHERIFF OF BRONX COUNTY
SHERIFF OF QUEENS COUNTY
SHERIFF OF RICHMOND COUNTY
BUREAU OF REGISTRATION
REGISTER OF NEW YORK COUNTY
REGISTER OF KINGS COUNTY
REGISTER OF BRONX COUNTY
REGISTER OF QUEENS COUNTY
REGISTER OF RICHMOND COUNTY
BUREAU OF TREASURY
(Includes present City Chamberlain's office)
PUBLIC ADMINISTRATOR OF NEW YORK COUNTY
PUBLIC ADMINISTRATOR OF KINGS COUNTY
PUBLIC ADMINISTRATOR OF BRONX COUNTY
PUBLIC ADMINISTRATOR OF QUEENS COUNTY
PUBLIC ADMINISTRATOR OF RICHMOND COUNTY
DISTRICT ATTORNEY OF NEW YORK COUNTY
DISTRICT ATTORNEY OF KINGS COUNTY
DISTRICT ATTORNEY OF BRONX COUNTY
DISTRICT ATTORNEY OF QUEENS COUNTY
DISTRICT ATTORNEY OF RICHMOND COUNTY

PROPOSED ABOLITION OF COUNTY GOVERNMENT IN NEW YORK CITY AND TRANSFER OF FUNCTIONS BY CONSTITUTIONAL AMENDMENT

ALSO RECOMMENDING APPOINTMENT OF ALL JUDGES BY THE GOVERNOR AND MAYOR

Alfred E. Smith
December 1,1932

* It is proposed that judges of the higher courts upstate and of the Court of Appeals also be appointed by the Governor with the consent of the State Senate.

EXHIBIT No. 10.
(Exhibit No. 885 in Evidence
on Public Hearing.)

DRAFT OF CONSTITUTIONAL AMENDMENTS TO ABOLISH COUNTY GOVERNMENT IN NEW YORK CITY

ALFRED E. SMITH

December, 1932.

AMENDMENTS

Article X.

Section 1. Sheriffs, clerks of counties, district attorneys and registers in counties having registers, shall be chosen by the electors of the respective counties, once in every three years and as often as vacancies shall happen, except [in the counties of New York and Kings, and] in counties whose boundaries are the same as those of a city, where such officers shall be chosen by the electors once in every two or four years as the Legislature shall direct. Sheriffs shall hold no other office and be ineligible for the next term after the termination of their offices. They may be required by law to renew their security, from time to time; and in default of giving such new security, their offices shall be deemed vacant. But the county shall never be made responsible for the acts of the sheriff. The Governor may remove any officer, in this section mentioned, within the term for which he shall have been elected; giving to such officer a copy of the charges against him, and an opportunity of being heard in his defense.

Article X.

Section 2. All county officers whose election or appointment is not provided for by this Constitution, shall be elected by the electors of the respective counties or appointed by the boards of supervisors, or other county authorities, as the Legislature shall direct, *except county officers in the counties in the City of New York. At the session immediately following the adoption of this article the Legislature shall provide by law for the appropriate assignment, to take effect on the first day of January, one thousand nine hundred and thirty-seven, of all functions of county officers in the counties in the City of New York, to the appropriate city departments or to the courts, except the functions of district attorneys which shall be assigned to one district attorney who shall be chosen at a general election at the times and places of electing other city officers. The elective county officers in office at the time this article, as amended, takes effect, shall continue in office until the end of the terms for which they were elected.* All city, town and village officers, whose election or appointment is not provided for by this Constitution, shall be elected by the electors of such cities, towns and villages, or of some division thereof, or appointed by such authorities thereof, as the Legislature shall designate for that purpose. All other officers, whose election or appointment is not provided for by this Constitution, and all officers, whose offices may hereafter be created by law, shall be elected by the people, or appointed as the Legislature may direct.

Article XII.

Section 6. All elections of city officers, including supervisors and judicial officers of inferior local courts, elected in any city or part of a city, [and of county officers elected in the counties of New York and Kings,] and in all counties whose boundaries are the same as those of a city, except to fill vacancies, shall be held on the Tuesday succeeding the first Monday in November in an odd-numbered year, and the term of every such officer shall expire at the end of an odd-numbered year. The terms of office of all such officers elected before the first day of January, one thousand eight hundred and ninety-five, whose successors have not then been elected, which under existing laws would expire with an even-numbered year, or in an odd-numbered year and before the end thereof, are extended to and including the last day of December next following the time when such terms would otherwise expire; the terms of office of all such officers, which under existing laws would expire in an even-numbered year, and before the end thereof, are abridged so as to expire at the end of the preceding year. This section shall not apply to elections of any judicial officer, except judges and justices of inferior local courts.

Explanation—Matter in *italics* is new; matter in brackets [ ] is old law to be omitted.

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EXHIBIT NO. 11.

	1932					1933		
		PER CAPITA					PER CAPITA	
r	Total, All Funds	From Direct Tax Levy	From All Funds	From Direct Tax Levy	From Other Funds	Total, All Funds	From Direct Tax Levy	From All Funds
	$ 743,670.00	$ .10	$ .10	$ 730,770.00		$ 730,770.00	$ .10	$ .10
	16,939,966.25	2.35	2.35	15,773,358.00		15,773,358.00	2.15	2.15
	22,342,307.00	3.10	3.10	19,926,999.35		19,926,999.35	2.72	2.72
2	166,008,623.03	16.31	23.00	108,667,384.10	50,820,572.10	159,487,956.20	14.79	21.71
0	86,403,898.80	11.96	11.97	85,818,578.24	30,000.00	85,848,578.24	11.68	11.69
0	118,569,193.20	15.87	16.45	108,588,815.39	4,738,130.00	113,326,945.39	14.78	15.42
	3,227,111.50	.45	.45	3,017,106.50		3,017,106.50	.41	.41
0	19,711,431.00	2.55	2.73	9,545,890.92	1,250,000.00	*10,795,890.92	1.30	1.47
	14,933,364.44	2.07	2.07	15,045,456.85		15,045,456.85	2.05	2.05
	2,292,420.00	.32	.32	1,513,678.50		1,513,678.50	.21	.21
0	27,916,781.54	3.24	3.87	20,671,995.54	4,460,000.00	25,131,995.54	2.81	3.41
0	214,850,338.30	28.64	29.77	164,740,019.28	8,140,000.00	172,880,019.28	22.43	23.55
	1,450,819.50	.20	.20	1,412,471.31		1,412,471.31	.19	.19
	2,280,304.83	.31	.31	1,688,498.75		1,688,498.75	.22	.22
2	$697,670,229.39	$87.47	$96.69	$557,141,022.73	$69,438,702.10	$626,579,724.83	$75.84	$84.30

7,218,223

s) 1,278,890 or 21.5%

s) 383,702 or 5.63%

7,346,007

Increase over 1922 (11 years) 1,406,674 or 23.7%

Increase over 1929 (4 years) 511,486 or 7.5%

Increase over 1932 (1 year) 127,784 or 1.7%

549,202.10 or 83%

218,003.68 or 18%

1933 exceeds 1922 by $246,557,697.54 or 64.8%

1933 exceeds 1929 by $ 32,127,499.12 or 5 %

1933 is lower than 1932 by $71,090,504.56 or 10.2%

---

or 51%

or 11%

1933 exceeds 1922 by $20.30 or 32%

1933 is lower than 1929 by $ 2.67 or 3%

1933 is lower than 1932 by $12.39 or 15%

The amount provided for this item in the 1932 budget was $7,199,843.00.

W. LATZER
12/15/32

COST OF GOVERNMENT OF THE CITY OF NEW YORK - 1922, 1929, 1932 AND 1933

EXHIBIT NO. 11.

(PREPARED UNDER THE DIRECTION OF THE CITIZENS BUDGET COMMISSION - DECEMBER 15, 1932)

	1922			PER CAPITA		1929			PER CAPITA		1932			PER CAPITA		1933			PER CAPITA	
	From Direct Tax Levy	From Other Funds	Total, All Funds	From Direct Tax Levy	From All Funds	From Direct Tax Levy	From Other Funds	Total, All Funds	From Direct Tax Levy	From All Funds	From Direct Tax Levy	From Other Funds	Total, All Funds	From Direct Tax Levy	From All Funds	From Direct Tax Levy	From Other Funds	Total, All Funds	From Direct Tax Levy	From All Funds
Legislation	$401,742.30		$401,742.30	$ .07	$ .07	$ 671,817.00		$ 671,817.00	$ .10	$ .10	$ 743,670.00		$ 743,670.00	$ .10	$ .10	$ 730,770.00		$ 730,770.00	$ .10	$ .10
Administration—City and County	9,426,715.66		9,426,715.66	1.57	1.57	13,952,594.23		13,952,594.23	2.05	2.05	16,939,966.25		16,939,966.25	2.35	2.35	15,773,358.00		15,773,358.00	2.15	2.15
Borough Government	16,087,808.40		16,087,808.40	2.70	2.70	27,582,646.89		27,582,646.89	4.04	4.04	22,342,307.00		22,342,307.00	3.10	3.10	19,926,999.35		19,926,999.35	2.72	2.72
Educational and Recreational	79,873,820.89	18,683,738.60	98,557,559.49	13.48	16.60	105,066,358.41	41,597,690.44	146,664,048.85	15.37	21.45	117,704,691.61	48,303,931.42	166,008,623.03	16.31	23.00	108,667,384.10	50,820,572.10	159,487,956.20	14.79	21.71
Protection of Life and Property	44,453,872.44	31,913.55	44,485,785.99	7.50	7.50	66,199,506.21	30,000.00	66,229,506.21	9.68	9.68	86,373,898.80	30,000.00	86,403,898.80	11.96	11.97	85,818,578.24	30,000.00	85,848,578.24	11.68	11.69
Health, Sanitation and Care of Dependents	51,293,234.57	2,006,155.82	53,299,390.39	8.64	8.99	80,468,474.29	2,904,838.13	83,373,312.42	11.78	12.18	114,539,193.20	4,030,000.00	118,569,193.20	15.87	16.45	108,588,815.39	4,738,130.00	113,326,945.39	14.78	15.42
Correction	2,371,175.00		2,371,175.00	.38	.38	2,875,350.50		2,875,350.50	.42	.42	3,227,111.50		3,227,111.50	.45	.45	3,017,106.50		3,017,106.50	.41	.41
Facilitating Commerce and Traffic	6,429,760.93	3,280,247.94	9,710,008.87	1.07	1.64	18,331,200.89	1,450,000.00	19,781,200.89	2.68	2.89	18,411,431.00	1,300,000.00	19,711,431.00	2.55	2.73	9,545,890.92	1,250,000.00	*10,795,890.92	1.30	1.47
Courts	8,470,255.64		8,470,255.64	1.47	1.47	13,000,018.96		13,000,018.96	1.91	1.91	14,933,364.44		14,933,364.44	2.07	2.07	15,045,456.85		15,045,456.85	2.05	2.05
Central Purchasing, Printing and Publicity	1,752,882.00		1,752,882.00	.30	.30	2,315,095.50		2,315,095.50	.34	.34	2,292,420.00		2,292,420.00	.32	.32	1,513,678.50		1,513,678.50	.21	.21
Pensions	8,846,555.04	3,366,587.22	12,213,142.26	1.49	2.06	16,170,923.89	4,085,000.00	20,255,923.89	2.35	2.97	23,416,781.54	4,500,000.00	27,916,781.54	3.24	3.87	20,671,995.54	4,460,000.00	25,131,995.54	2.81	3.41
Debt Service and Tax Deficiency	105,333,557.61	2,414,948.63	107,748,506.24	17.70	18.11	164,238,098.32	5,456,000.00	169,694,098.32	24.03	24.83	206,710,338.30	8,140,000.00	214,850,338.30	28.64	29.77	164,740,019.28	8,140,000.00	172,880,019.28	22.43	23.55
Rent	762,107.16		762,107.16	.13	.13	893,982.91		893,982.91	.13	.13	1,450,819.50		1,450,819.50	.20	.20	1,412,471.31		1,412,471.31	.19	.19
Direct State Tax	14,430,513.24		14,430,513.24	2.43	2.43	7,896,361.14		7,896,361.14	1.16	1.16										
Miscellaneous	303,434.65		303,434.65	.05	.05	19,266,268.00		19,266,268.00	2.82	2.82	2,280,304.83		2,280,304.83	.31	.31	1,688,498.75		1,688,498.75	.22	.22
TOTAL	$350,237,435.53	$29,783,591.76	$380,021,027.29	$58.98	$64.00	$538,928,697.14	$55,523,528.57	$594,452,225.71	$78.86	$86.97	$631,366,297.97	$66,303,931.42	$697,670,229.39	$87.47	$96.69	$557,141,022.73	$69,438,702.10	$626,579,724.83	$75.84	$84.30
Population			5,939,333					6,834,521					7,218,223					7,346,007		
						Increase over 1922 (7 years) 895,188 or 15%					Increase over 1922 (10 years) 1,278,890 or 21.5% Increase over 1929 (3 years) 383,702 or 5.63%					Increase over 1922 (11 years) 1,406,674 or 23.7% Increase over 1929 (4 years) 511,486 or 7.5% Increase over 1932 (1 year) 127,784 or 1.7%				
Total Cost						1929 exceeds 1922 by $214,431,198.42 or 56.3%					1932 exceeds 1922 by $317,549,202.10 or 83% 1932 exceeds 1929 by $103,218,003.68 or 18%					1933 exceeds 1922 by $246,557,697.54 or 64.8% 1933 exceeds 1929 by $ 32,127,499.12 or 5 % 1933 is lower than 1932 by $71,090,504.56 or 10.2%				
Per Capita						1929 exceeds 1922 by $22.97 or 36%					1932 exceeds 1922 by $32.69 or 51% 1932 exceeds 1929 by $ 9.72 or 11%					1933 exceeds 1922 by $20.30 or 32% 1933 is lower than 1929 by $ 2.67 or 3% 1933 is lower than 1932 by $12.39 or 15%				

Note: 1933 exceeds 1929 in total cost, but 1929 exceeds 1933 in per capita cost;—and 1932 exceeds 1929 and 1933 in both total and per capita costs.

* In the 1933 budget no appropriation has been made for the expenses of the Board of Transportation which are now proposed to be financed out of the proceeds of corporate stock. The amount provided for this item in the 1932 budget was $7,199,843.00.

W. LATZER
12/15/32

EXHIBIT NO. 12.

udgetary Appropriations,
e Requirements.
1932)

1932		1933	
	$48303931.42		$50820572.10
47654861.42		$50312275.10	
95545.00		91325.00	
133525.00		136972.00	
420000.00		280000.00	
	30000.00		30000.00
30000.00		30000.00	
	4030000.00		4738130.00
4000000.00		4708130.00	
30000.00		30000.00	
--		--	
	1300000.00		1250000.00
1000000.00		950000.00	
--		--	
300000.00		300000.00	
	4500000.00		4460000.00
375000.00		375000.00	
2650000.00		3000000.00	
1200000.00		900000.00	
125000.00		125000.00	
150000.00		60000.00	
	8140000.00		8140000.00
2660000.00		2660000.00	
5480000.00		5480000.00	
--		--	
	$66303931.42		$69438702.10
over 1922	123%	over 1922	133%
over 1929	- 19.4%	over 1929	25%
		over 1938	4.7%

W. Latzer
12/15/32

EXHIBIT NO. 12.

City of New York

Statement Showing the Estimated Revenues, other than Tax Levy, which in Addition to Budgetary Appropriations, go to a number of City Departments and Boards, in Conformity with Special Statute Requirements.

(Prepared under the direction of the Citizens Budget Commission - November 22, 1932)

	1922	1929		1932		1933	
Educational and Recreational		18683738.60	$41597690.44		$48303931.42		$50820578.10
Education (School Moneys from the State)	18097334.51		$41196843.44		$47654861.42		$50312275.10
The City College " " " ")	41994.04		--		95545.00		91325.00
Hunter College " " " ")	29358.86		--		133625.00		136972.00
Higher Education (Fees from Matriculated Students)	514851.19		401147.00		420000.00		280000.00
Protection of Live and Property			30000.00		30000.00		30000.00
Armory Board (25% of Armory Rentals)	31913.55	31913.55	30000.00		30000.00		30000.00
Health, Sanitation and Care of Dependents		2006155.82		2904838.13		4030000.00	4738130.00
Public Welfare (State Moneys - Old Age Want)	--		--		4000000.00		4708130.00
Health - (Sales of Antitoxin and Vaccine)	74713.12		85316.00		30000.00		30000.00
* Water Supply, Gas and Electricity (Water Revenues-) (Brooklyn)	1931442.70		2819522.13		--		--
Facilitating Commerce & Traffic		3280247.94		1450000.00		1300000.00	1250000.00
Transit Commission (Special Revenue Bonds)	2445373.53		850000.00		1000000.00		950000.00
Plant & Structures (Williamsburgh Bridge Trolley)			310000.00		--		--
" " (Bridge Revenues)			290000.00		300000.00		300000.00
" " (Bridge Revenues, S. I. & Midland R.R., Trackless Trolley., etc.)	834874.41						
Pensions		3366587.22	4085000.00		4500000.00		4460000.00
Health (Fines & Permits)	173659.--		300000.00		375000.00		375000.00
Fire (Special Revenue Bonds)	1182928.22		2350000.00		2650000.00		3000000.00
Fire (Awards, Fees, Gifts, etc.)	655000.00		1200000.00		1200000.00		900000.00
Police (" " " ")	712000.00		135000.00		125000.00		125000.00
Street Cleaning (Trimming Scows, Sale of Ashes, etc.)	643000.00		100000.00		150000.00		60000.00
Debt Service		2414948.63	5456000.00		8140000.00		8140000.00
IRT Rentals a/c Contracts #1 and #2	2002813.62		2656000.00		2660000.00		2660000.00
IRT " " " #3	--		--		5480000.00		5480000.00
Water Revenue Brooklyn	412135.01		2800000.00		--		--
TOTALS		$29783591.76	$55523628.57		$66303931.42		$69438702.10
Increase			over 1922 - 86%		over 1922 - 123%		over 1922 - 133%
					over 1929 - 19.4%		over 1929 - 25%
							over 1932 - 4.7%

* Previous to February 6, 1931, a portion of the Revenues from the sale of water in the Borough of Brooklyn was used to offset tax levy appropriations for the maintenance and operation of the Department of Water Supply, Gas & Electricity, the remaining balances of such revenues being paid into the Water Sinking Fund of the former city of Brooklyn - under Chapter 8 of the Laws of 1931 this Sinking Fund was discontinued. The Brooklyn water revenues are now credited directly to the City's General Fund for the reduction of taxation, all expenses of maintenance and operation being made direct budget charges.

W. Latzer
12/15/32

EXHIBIT NO. 13.

(Exhibit No. 939 in Evidence on Public Hearing.)

LIMIT

1.	THE T... w...g as of said date.		$2,330,691,191.48,
2.	This g...y.		
	(a) R... of Section		
	T...	$229,589,144.23.	
	(b) C...	1,100,000.00	
	(c) A...	368,841,328.10	
	Total ...ebt-incur-ri...	$599,530,472.33	
	(d) A... Court and receivable ...me Court,	$120,956,778.41	720,487,250.74
	December 5, ...		$1,610,203,940.74
2-A.	The to...		
	(a) S...	$448,494,847.77	
	(b) C...	56,438,875.47	
	...	$504,933,723.24	
	Of the ...d ultimate re...		
	F...	,723,725.77	
		,239,255.19	
		,328,242.01	
	For R... ve...	,277,061.11	
	Excess bo... wi... tic...	,239,064.00	
		$179,807,348.08	
	Net ar... *Plus*	City.... $325,126,375.16 issued by ...	3,000.00
	Total ...		325,129,375.16
2-B.	TOTAL ...		$1,285,074,565.58
3.	The n...stitutional Debt-incurring P...		55,877,750.26
4.	Makin...		$1,340,952,315.84.
5.	The 19...	$19,616,934,929.	
	Ten P...		$1,961,693,492.90
6.	The M...nstitutional Debt Limit is		$620,741,177.06
7.	Again...e entered into under au-th...horizations aggregate the su...		41,197,096.16
8.	The U... for any Municipal Pur-po...		$579,544,080.90

EXHIBIT NO. 13.

(Exhibit No. 939 in Evidence on Public Hearing.)

Statement

of

FUNDED DEBT of the CITY of NEW YORK

and the

AMOUNT thereof WITHIN the CONSTITUTIONAL DEBT LIMIT

and the

MANNER in which said AMOUNT is ASCERTAINED

(Excerpt from letter dated December 6, 1932, of Duncan MacInnes, Chief of the Bureau of Accountancy in the Comptroller's Office, to Samuel Seabury, Counsel to the Joint Legislative Committee.)

1.	THE TOTAL FUNDED DEBT OF THE CITY OF NEW YORK AS OF DECEMBER 5, 1932, IS ..... which comprises corporate stock, serial bonds, assessment bonds, and corporate stock notes outstanding as of said date.		$2,330,691,191.48,
2.	This grand total includes the following amounts which are exempt from the Constitutional debt of the City.		
	(a) Rapid Transit Corporate Stock and Corporate Stock Notes which have been issued under the provisions of Section 10-a, added to Article VIII, Section 10, of the Constitution. These aggregate	$229,589,144.23.	
	(b) County Bonds still outstanding	1,100,000.00	
	(c) All of the Water Bonds and Corporate Stock Notes therefor outstanding	368,841,328.10	
	Total Amount of Bonds Exempted by provisions of the State Constitution from the City's Constitutional Debt-incurring Power	$599,530,472.33	
	(d) Amount of Rapid Transit Bonds which have been exempted by the Appellate Division of the Supreme Court and Dock Bonds also exempted by the Appellate Division of the Supreme Court the revenues of which receivable therefrom make these bonds self-sustaining as determined by said Appellate Division of the Supreme Court, First Division	$120,956,778.41	720,487,250.74
	December 5, 1932 TOTAL FUNDED DEBT WHICH COMES WITHIN THE CONSTITUTIONAL DEBT LIMITATION		$1,610,203,940.74
2-A.	The total amount of Sinking Fund resources for the redemption of its Funded Debt consist of—		
	(a) Securities of the City of New York	$448,494,847.77	
	(b) Cash	56,438,875.47	
	Total Securities and Cash held by Sinking Fund	$504,933,723.24	
	Of these resources the following amounts are reserved within the Sinking Funds for the amortization and ultimate redemption of the bonds Exempted from inclusion within the City's Funded Debt:		
	For Water Bonds	$66,723,725.77	
	Dock "	27,239,255.19	
	Rapid Transit Bonds—Contracts #1 and #2	21,328,242.01	
	For Rapid Transit Bonds under the Independent Subway, the accrued amortization based on the conversion of $104 Million of 4-year Bonds to 50-year maturities	22,277,061.11	
	Excess of Reserves created in the Rapid Transit Sinking Fund assets by the conversion of 4-year bonds to 50-year bonds ..... which excess, with the compounding of interest thereon, will be sufficient, without further taxation, to pay at maturity said $104,000,000 and the $52,000,000 of 4-year bonds maturing in 1935...	42,239,064.00	$179,807,348.08
	Net amount of Sinking Fund holdings applicable for the redemption of the Non-Exempt Funded Debt of the City	$325,126,375.16	
	Plus a remainder of appropriations in the 1932 Budget for direct redemption on December 24th of bonds issued by former municipalities now within the Greater City	3,000.00	
	Total Resources for Redemption of Outstanding Non-Exempt Debt		325,129,375.16
2-B.	TOTAL NET CONSTITUTIONAL FUNDED DEBT WITHIN THE DEBT LIMIT		$1,285,074,565.58
3.	The net amount of Contract Liability and Land Liability which come within the purview of the City's Constitutional Debt-incurring Power under Section 10 of Article VIII of the Constitution aggregates		55,877,750.26
4.	Making the TOTAL INDEBTEDNESS WITHIN THE DEBT LIMIT		$1,340,952,315.84.
5.	The 1932 assessed valuation of taxable realty aggregates	$19,616,934,929.	
	Ten Per Cent. of this amount is		$1,961,693,492.90
6.	The Margin, therefor, of the City's Constitutional Debt-incurring Power as of December 5th within the Constitutional Debt Limit is		$620,741,177.06
7.	Against the Credit thus established—viz., the Margin of the City's Debt-incurring Power—contracts may be entered into under authorizations, heretofore made by the Board of Estimate and Apportionment for improvements, which authorizations aggregate the sum total of		41,197,096.16
8.	The Unreserved Margin, therefore, within the Debt Limit, available for Additional Specific Authorizations for any Municipal Purposes which the Board of Estimate and Apportionment may determine is		$579,544,080.90

EXHIBIT NO. 14, page 1.

(Exhibit No. 898, page 1, in Evidence on Public Hearing.)

)f the CASH
)31, inclusive,

	ar 9	Comptroller's Annual Report Folio No.	Year 1930	Year 1931
Cash Balance at Beginning o	007.07	369/1929	$ 94,841.15	$ 397,406.68
Receipts:				
Revenues (Budget Installn ment Securities and Ban	321.94	30/1930	13,551,432.60	15,274,910.23
Securities Redeemed:				
Long Term Securities .	228.00	37/1930	4,437,958.00	4,397,838.00
Short Term Securities .	000.00	37/1930	16,370,000.00	2,500,000.00
Securities sold to Other Sin				
Long Term Securities	190.00	38/1930	6,352,000.00	13,340,000.00
Short Term Securities	000.00		.....	.....
	747.01		$40,806,231.75	$35,910,154.91
Expenditures:				
Investments:				
Long Term Securities	000.00)			
Bonds, and Corporate	450.94)	37/1930	$23,000,000.00	$20,325,000.00
Short Term Securities .	000.00	37/1930	16,070,000.00	15,500,000.00
Accrued Interest on A	583.57	35/1930	161,315.07	26,509.59
Maturing Long Term Debt	871.35	35/1930	1,177,510.00	640.00
	905.86		$40,408,825.07	$35,852,149.59
Cash Balance at Close of Eac	841.15	39/1930	397,406.68	58,005.32
	747.01		$40,806,231.75	$35,910,154.91
Short Term Securities:				
Amount Held at Beginning	000.00		$ 2,800,000.00	$ 2,500,000.00
" Purchased during	000.00		16,070,000.00	A16,350,000.00
	000.00		$18,870,000.00	$18,850,000.00
Amount Redeemed during	000.00		16,370,000.00	2,500,000.00
Amount Held at End	000.00		$ 2,500,000.00	$16,350,000.00

* Four Year Co
A—Includes $85

THE CITY OF NEW YORK—DEPARTMENT OF FINANCE

Bureau of Accountancy.

STATEMENT—Setting forth the GENERAL SOURCES of the CASH RECEIPTS to and the GENERAL PURPOSES of the CASH EXPENDITURES from the SINKING FUND of THE CITY OF NEW YORK during the YEARS 1926 to 1931, inclusive, viz., January 1 to December 31 of Each Year.

	Comptroller's Annual Report Folio No.	Year 1926	Comptroller's Annual Report Folio No.	Year 1927	Comptroller's Annual Report Folio No.	Year 1928	Comptroller's Annual Report Folio No.	Year 1929	Comptroller's Annual Report Folio No.	Year 1930	Year 1931
Cash Balance at Beginning of Each Year	312/1925	$ 175,568.08	330/1926	$ 1,342,596.28	322/1927	$ 10,508.59	351/1928	$ 124,007.07	369/1929	$ 94,841.15	$ 397,406.68
Receipts:											
Revenues (Budget Installments and Interest on Investment Securities and Bank Balances)	324/1926	14,087,303.89	314/1927	17,223,906.47	342/1928	19,959,755.58	360/1929	20,577,321.94	30/1930	13,551,432.60	15,274,910.23
Securities Redeemed:											
Long Term Securities	329/1926	11,466,664.82	320/1927	11,702,478.00	349/1928	5,131,528.00	367/1929	7,738,228.00	37/1930	4,437,958.00	4,397,838.00
Short Term Securities		.....	320/1927	10,675,000.00	350/1928	23,760,000.00	368/1929	17,950,000.00	37/1930	16,370,000.00	2,500,000.00
Securities sold to Other Sinking Funds and Trust Funds:											
Long Term Securities	329/1926	7,587,600.00	320/1927	13,000,250.00		.....	368/1929	23,615,190.00	38/1930	6,352,000.00	13,340,000.00
Short Term Securities		.....		.....	350/1928	9,500,000.00	368/1929	6,600,000.00		.....	.....
		$33,317,136.79		$53,944,230.75		$58,361,792.17		$76,604,747.01		$40,806,231.75	$35,910,154.91
Expenditures:											
Investments:											
Long Term Securities (Serial Bonds, Assessment Bonds, and Corporate Stock)	329/1926	$26,555,775.00	320/1927	$40,280,326.77	349/1928	$16,057,000.00	367/1929	*20,500,000.00) $17,067,450.94)	37/1930	$23,000,000.00	$20,325,000.00
Short Term Securities	329/1926	5,300,000.00	320/1927	13,480,000.00	349/1928	30,405,000.00	367/1929	22,100,000.00	37/1930	16,070,000.00	15,500,000.00
Accrued Interest on Above	328/1926	93,765.51	318/1927	173,395.39	347/1928	20,452.74	365/1929	46,583.57	35/1930	161,315.07	26,509.59
Maturing Long Term Debt redeemed by Sinking Fund	328/1926	25,000.00		.....	347/1928	11,755,332.36	365/1929	16,795,871.35	35/1930	1,177,510.00	640.00
		$31,974,540.51		$53,933,722.16		$58,237,785.10		$76,509,905.86		$40,408,825.07	$35,852,149.59
Cash Balance at Close of Each Year	330/1926	1,342,596.28	322/1927	10,508.59	351/1928	124,007.07	369/1929	94,841.15	39/1930	397,406.68	58,005.32
		$33,317,136.79		$53,944,230.75		$58,361,792.17		$76,604,747.01		$40,806,231.75	$35,910,154.91
Short Term Securities:											
Amount Held at Beginning of Year		$		$ 5,300,000.00		$ 8,105,000.00		$ 5,250,000.00		$ 2,800,000.00	$ 2,500,000.00
" Purchased during Year		5,300,000.00		13,480,000.00		30,405,000.00		22,100,000.00		16,070,000.00	A16,350,000.00
		$ 5,300,000.00		$18,780,000.00		$38,510,000.00		$27,350,000.00		$18,870,000.00	$18,850,000.00
Amount Redeemed during Year		.....		10,675,000.00		33,260,000.00		24,550,000.00		16,370,000.00	2,500,000.00
Amount Held at End of Year		$ 5,300,000.00		$ 8,105,000.00		$ 5,250,000.00		$ 2,800,000.00		$ 2,500,000.00	$16,350,000.00

* Four Year Corporate Stock—Rapid Transit, Independent Subway System.

A—Includes $850,000 Revenue Bills of 1931 transferred to the Sinking Fund of The City of New York in accordance with Chapter 7, Laws of 1931.

EXHIBIT NO. 14, page 2.

(Exhibit No. 898, page 2, in Evidence on Public Hearing.)

of the CASH
YEARS 1926

	ar 29	Comptroller's Annual Report Folio No.	Year 1930	Year 1931
Cash Balance at Beginning	874.90	369/1929	$ 25,373.97	$ 564,297.39
Receipts:				
Revenues (Budget Instal ment Securities and B	142.91	30/1930	43,164,901.50	56,925,744.77
Securities Redeemed:				
Long Term Securities	150.00	37/1930	836,200.00	643,100.00
Short Term Securities	000.00	37/1930	12,410,000.00	2,850,000.00
Securities Sold to Other				
Long Term Securities	.....	38/1930	15,085,000.00	.....
	167.81		$71,521,475.47	$60,983,142.16
Expenditures:				
Investments:				
Long Term Securitie			*$52,000,000.00	
Bonds, and Corporat	000.00	37/1930	4,000,000.00	$ 1,000,000.00
Short Term Securities	000.00	37/1930	14,610,000.00	7,750,000.00
Accrued Interest on	793.84	35/1930	347,178.08	.....
Maturing Long Term De	.....		.....	50,577,000.00
	793.84		$70,957,178.08	$59,327,000.00
Cash Balance at Close of F	373.97	39/1930	564,297.39	1,656,142.16
	167.81		$71,521,475.47	$60,983,142.16
Short Term Securities:				
Amount held at Beginni	000.00		$ 650,000.00	$ 2,850,000.00
Amount Purchased duri	000.00		14,610,000.00	7,750,000.00
	000.00		$15,260,000.00	$10,600,000.00
Amount Redeemed durin	000.00		12,410,000.00	2,850,000.00
Amount Held at E	000.00		$ 2,850,000.00	$ 7,750,000.00

* Four Year C

(Exhibit No. 898, page 2, in Evidence on Public Hearing.)

THE CITY OF NEW YORK—DEPARTMENT OF FINANCE

Bureau of Accountancy.

STATEMENT—Setting forth the GENERAL SOURCES of the CASH RECEIPTS to and the GENERAL PURPOSES of the CASH EXPENDITURES from the RAPID TRANSIT SINKING FUND of THE CITY OF NEW YORK during the YEARS 1926 to 1931, inclusive, viz., January 1 to December 31 of Each Year.

	Comptroller's Annual Report Folio No.	Year 1926	Comptroller's Annual Report Folio No.	Year 1927	Comptroller's Annual Report Folio No.	Year 1928	Comptroller's Annual Report Folio No.	Year 1929	Comptroller's Annual Report Folio No.	Year 1930	Year 1931
Cash Balance at Beginning of Each Year	312/1925	$ 305,781.13	330/1926	$ 1,233,261.57	322/1927	$ 107,976.47	351/1928	$ 39,874.90	369/1929	$ 25,373.97	$ 564,297.39
Receipts:											
Revenues (Budget Installments and Interest on Investment Securities and Bank Balances)	324/1926	3,159,348.52	314/1927	3,178,881.07	342/1928	17,126,226.17	360/1929	30,142,142.91	30/1930	43,164,901.50	56,925,744.77
Securities Redeemed:											
Long Term Securities	329/1926	256,150.00	320/1927	256,150.00	349–50/1928	757,150.00	367–8/1929	1,407,150.00	37/1930	836,200.00	643,100.00
Short Term Securities		.....	320/1927	1,750,000.00	349–50/1928	17,192,500.00	367–8/1929	25,905,000.00	37/1930	12,410,000.00	2,850,000.00
Securities Sold to Other Sinking Funds and Trust Funds:											
Long Term Securities	329/1926	330,400.00	320/1927	2,538,760.00	350/1928	9,750,000.00		.....	38/1930	15,085,000.00	.....
		$ 4,051,679.65		$ 8,957,052.64		$44,933,852.64		$57,494,167.81		$71,521,475.47	$60,983,142.16
Expenditures:											
Investments:											
Long Term Securities (Serial Bonds, Assessment Bonds, and Corporate Stock)	329/1926	$ 2,807,000.00	320/1927	$ 6,030,000.00	349/1928	$27,843,000.00	367/1929	*$31,500,000.00	37/1930	*$52,000,000.00 4,000,000.00	$ 1,000,000.00
Short Term Securities		.....	320/1927	2,790,000.00	349/1928	16,902,500.00	367/1929	25,805,000.00	37/1930	14,610,000.00	7,750,000.00
Accrued Interest on Above	328/1926	11,418.08	318/1927	29,076.17	347/1928	148,477.74	365/1929	163,793.84	35/1930	347,178.08	.....
Maturing Long Term Debt Redeemed by Sinking Fund		.....		.....		.....		.....		.....	50,577,000.00
		$ 2,818,418.08		$ 8,849,076.17		$44,893,977.74		$57,468,793.84		$70,957,178.08	$59,327,000.00
Cash Balance at Close of Each Year	330/1926	1,233,261.57	322/1927	107,976.47	351/1928	39,874.90	369/1929	25,373.97	39/1930	564,297.39	1,656,142.16
		$ 4,051,679.65		$ 8,957,052.64		$44,933,852.64		$57,494,167.81		$71,521,475.47	$60,983,142.16
Short Term Securities:											
Amount held at Beginning of Year		$		$		$ 1,040,000.00		$ 750,000.00		$ 650,000.00	$ 2,850,000.00
Amount Purchased during Year		.....		2,790,000.00		16,902,500.00		25,805,000.00		14,610,000.00	7,750,000.00
		.....		$ 2,790,000.00		$ 17,942,500.00		$26,555,000.00		$15,260,000.00	$10,600,000.00
Amount Redeemed during Year		.....		1,750,000.00		17,192,500.00		25,905,000.00		12,410,000.00	2,850,000.00
Amount Held at End of Year		.....		$ 1,040,000.00		$ 750,000.00		$ 650,000.00		$ 2,850,000.00	$ 7,750,000.00

* Four Year Corporate Stock—Rapid Transit, Independent Subway System.

EXHIBIT NO. 14, page 3.

(Exhibit No. 898, page 3, in Evidence on Public Hearing.)

of the CASH
1926 to 1931,

	ar 29	Comptroller's Annual Report Folio No.	Year 1930	Year 1931
Cash Balance at Beginnin	955.94	369/1929	$ 278,908.12	$ 71,101.63
Receipts:				
Revenues (Budget Insta ment Securities and B	042.18	30/1930	5,204,787.34	$ 3,538,073.92
Securities Redeemed:				
Long Term Securities	910.00	37/1930	496,710.00	114,060.00
Short Term Securities	000.00	37/1930	8,170,000.00	3,500,000.00
Securities Sold to Sinkir				
Long Term Securities	.....	38/1930	6,637,000.00	2,575,000.00
Short Term Securities	.....		.....	.....
	,908.12		$20,787,405.46	$ 9,798,235.55
Expenditures:				
Investments:				
Long Term Securiti				
Bonds, and Corpora	.....	37/1930	$15,140,000.00	$ 3,750,000.00
Short Term Securities	000.00	37/1930	5,470,000.00	5,950,000.00
Accrued Interest on	.....	35/1930	106,303.83	21,013.70
Maturing Long Term De	.....		.....	.....
	,000.00		$20,716,303.83	$ 9,721,013.70
Cash Balance at Close of I	908.12	39/1930	71,101.63	77,221.85
	,908.12		$20,787,405.46	$ 9,798,235.55
Short Term Securities:				
Amount held at Beginni	000.00		$ 6,200,000.00	$ 3,500,000.00
Amount Purchased duri	000.00		5,470,000.00	5,950,000.00
	,000.00		$11,670,000.00	$ 9,450,000.00
Amount Redeemed duri	000.00		8,170,000.00	3,500,000.00
Amount Held at	000.00		$ 3,500,000.00	$ 5,950,000.00

THE CITY OF NEW YORK—DEPARTMENT OF FINANCE

Bureau of Accountancy.

STATEMENT—Setting forth the GENERAL SOURCES of the CASH RECEIPTS to and the GENERAL PURPOSES of the CASH EXPENDITURES from the WATER SINKING FUND of THE CITY OF NEW YORK during the YEARS 1926 to 1931, inclusive, viz., January 1 to December 31 of Each Year.

	Comptroller's Annual Report Folio No.	Year 1926	Comptroller's Annual Report Folio No.	Year 1927	Comptroller's Annual Report Folio No.	Year 1928	Comptroller's Annual Report Folio No.	Year 1929	Comptroller's Annual Report Folio No.	Year 1930	Year 1931
Cash Balance at Beginning of Each Year	312/1925	$ 532,849.42	330/1926	$ 2,019,430.37	322/1927	$ 8,418.89	351/1928	$ 105,955.94	369/1929	$ 278,908.12	$ 71,101.63
Receipts:											
Revenues (Budget Installments and Interest on Investment Securities and Bank Balances)	324/1926	3,907,430.06	314/1927	4,289,190.70	342/1928	4,487,872.25	360/1929	$ 4,902,042.18	30/1930	5,204,787.34	$ 3,538,073.92
Securities Redeemed:											
Long Term Securities	329/1926	4,633,990.00	320/1927	632,335.00	349/1928	632,235.00	367/1929	$ 520,910.00	37/1930	496,710.00	114,060.00
Short Term Securities		.....	320/1927	5,425,000.00	349-50/1928	10,310,000.00	368/1929	4,050,000.00	37/1930	8,170,000.00	3,500,000.00
Securities Sold to Sinking Funds and Trust Funds:											
Long Term Securities		.....	320/1927	3,194,000.00	350/1928	4,050,000.00		.....	38/1930	6,637,000.00	2,575,000.00
Short Term Securities		.....		.....		.....		.....		.....	.....
		$ 9,074,269.48		$15,559,956.07		$19,488,526.14		$ 9,578,908.12		$20,787,405.46	$ 9,798,235.55
Expenditures:											
Investments:											
Long Term Securities (Serial Bonds, Assessment Bonds, and Corporate Stock)	329/1926	$ 3,520,150.00	320/1927	$ 9,433,204.84	349/1928	$11,450,000.00		$	37/1930	$15,140,000.00	$ 3,750,000.00
Short Term Securities	329/1926	2,700,000.00	320/1927	6,080,000.00	349/1928	7,905,000.00	367/1929	9,300,000.00	37/1930	5,470,000.00	5,950,000.00
Accrued Interest on Above	328/1926	3,739.11	318/1927	38,332.34	347/1928	27,520.20		.....	35/1930	106,303.83	21,013.70
Maturing Long Term Debt Redeemed by Sinking Fund	328/1926	830,950.00		.....	347/1928	50.00		.....		.....	.....
		$ 7,054,839.11		$15,551,537.18		$19,382,570.20		$ 9,300,000.00		$20,716,303.83	$ 9,721,013.70
Cash Balance at Close of Each Year	330/1926	2,019,430.37	322/1927	8,418.89	351/1928	105,955.94	369/1929	278,908.12	39/1930	71,101.63	77,221.85
		$ 9,074,269.48		$15,559,956.07		$19,488,526.14		$ 9,578,908.12		$20,787,405.46	$ 9,798,235.55
Short Term Securities:											
Amount held at Beginning of Year		$		$ 2,700,000.00		$ 3,355,000.00		$ 950,000.00		$ 6,200,000.00	$ 3,500,000.00
Amount Purchased during Year		2,700,000.00		6,080,000.00		7,905,000.00		9,300,000.00		5,470,000.00	5,950,000.00
		$ 2,700,000.00		$ 8,780,000.00		$11,260,000.00		$10,250,000.00		$11,670,000.00	$ 9,450,000.00
Amount Redeemed during Year		$		5,425,000.00		10,310,000.00		4,050,000.00		8,170,000.00	3,500,000.00
Amount Held at End of Year		$ 2,700,000.00		$ 3,355,000.00		$ 950,000.00		$ 6,200,000.00		$ 3,500,000.00	$ 5,950,000.00

EXHIBIT NO. 14, page 4.

(Exhibit No. 898, page 4, in Evidence on Public Hearing.)

of the CASH
OF THE CITY
December 31 of

	ear 029	Comptroller's Annual Report Folio No.	Year 1930	Year 1931
Cash balance at Beginnin	8,528.92		$	$ 91,616.12
Receipts:				
Revenues (Interest on Balances)	2,641.20	30/1930	162,771.03	8,625.21
Securities Redeemed:				
Long Term Securities	5,024.03		.....	.....
Short Term Securitie	.....		.....	.....
Securities Sold to Other				
Long Term Securities	7,450.94		.....	.....
Short Term Securities	.....		.....	.....
Adjustment of Cash Be demption Account and	5,084.91		.....	.....
	8,730.00		$ 162,771.03	$ 100,241.33
Expenditures:				
Investments:				
Long Term Securities (and Corporate Stock	.....		$	$ .....
Short Term Securities	.....		.....	.....
Accrued Interest on A	.....		.....	.....
Maturing Long Term De	8,730.00	35/1930	46,070.00	.....
				* 90,204.62
	8,730.00		$ 46,070.00	$ 90,204.62
Adjustment of Cash betw demption Account and Su	.....		25,084.91	.....
Cash Balance at Close of E	.....		91,616.12	10,036.71
	8,730.00		$ 162,771.03	$ 100,241.33
Short Term Securities:				
Amount Held at Beginni	.....		.....	.....
Amount Purchased durin	.....		.....	.....
	.....		.....	.....
Amount Redeemed durin	.....		.....	.....
Amount Held at E	.....		.....	.....

Redemption of
f June 10/1931,

THE CITY OF NEW YORK—DEPARTMENT OF FINANCE

Bureau of Accountancy.

STATEMENT—Setting forth the GENERAL SOURCES of the CASH RECEIPTS to and the GENERAL PURPOSES of the CASH EXPENDITURES from the SINKING FUND OF THE CITY OF NEW YORK FOR THE REDEMPTION OF THE CITY DEBT, No. 1—REDEMPTION ACCOUNT, during the YEARS 1926 to 1931, inclusive, viz., January 1 to December 31 of Each Year.

	Comptroller's Annual Report Folio No.	Year 1926	Comptroller's Annual Report Folio No.	Year 1927	Comptroller's Annual Report Folio No.	Year 1928	Comptroller's Annual Report Folio No.	Year 1929	Comptroller's Annual Report Folio No.	Year 1930	Year 1931
Cash balance at Beginning of Each Year		$ 338,313.56		$ 163,283.91		$ 10,868.21		$ 18,528.92		$	$ 91,616.12
Receipts:											
Revenues (Interest on Investment Securities and Bank Balances)	324/1926	588,002.47	314/1927	607,052.69	342/1928	436,380.71	360/1929	422,641.20	30/1930	162,771.03	8,625.21
Securities Redeemed:											
Long Term Securities		.....		.....	349/1928	720,480.00	367/1929	835,024.03		.....	.....
Short Term Securities		.....		.....	350/1928	150,000.00		.....		.....	.....
Securities Sold to Other Sinking Funds and Trust Funds:											
Long Term Securities	329/1926	585,000.00	320/1927	3,380,531.61	350/1928	450,000.00	368/1929	3,967,450.94		.....	.....
Short Term Securities		.....		.....	350/1928	350,000.00		.....		.....	.....
Adjustment of Cash Between Sinking Fund No. 1, Redemption Account and Surplus Account		.....		.....		.....		25,084.91		.....	.....
		$ 1,511,316.03		$ 4,150,868.21		$ 2,117,728.92		$ 5,268,730.00		$ 162,771.03	$ 100,241.33
Expenditures:											
Investments:											
Long Term Securities (Serial Bonds, Assessment Bonds, and Corporate Stock)	329/1926	$ 270,000.00		$		$		$		$	$ .....
Short Term Securities		.....	320/1927	150,000.00	349/1928	350,000.00		.....		.....	.....
Accrued Interest on Above	328/1926	1,982.47		.....		.....		.....		.....	.....
Maturing Long Term Debt Redeemed by Sinking Fund	328/1926	1,076,049.65	318/1927	3,990,000.00	347/1928	1,749,200.00	365/1929	5,268,730.00	35/1930	46,070.00	.....
											* 90,204.62
		$ 1,348,032.12		$ 4,140,000.00		$ 2,099,200.00		$ 5,268,730.00		$ 46,070.00	$ 90,204.62
Adjustment of Cash between Sinking Fund, No. 1, Redemption Account and Surplus Account		.....		.....		.....		.....		25,084.91	.....
Cash Balance at Close of Each Year		163,283.91		10,868.21		18,528.92		.....		91,616.12	10,036.71
		$ 1,511,316.03		$ 4,150,868.21		$ 2,117,728.92		$ 5,268,730.00		$ 162,771.03	$ 100,241.33
Short Term Securities:											
Amount Held at Beginning of Year		.....		$		$ 150,000.00		.....		.....	.....
Amount Purchased during Year		.....		150,000.00		350,000.00		.....		.....	.....
		.....		$ 150,000.00		$ 500,000.00		.....		.....	.....
Amount Redeemed during Year		.....		.....		500,000,00		.....		.....	.....
Amount Held at End of Year		.....		$ 150,000.00		.....		.....		.....	.....

* Transfer of Cash, which formed Part of the Surplus Assets of the Sinking Fund of The City of New York for the Redemption of the City Debt, No. 1, Redemption Account, and which, pursuant to Chapter 8, Laws of 1931, and Sinking Fund Resolution of June 10/1931, was transferred to the Sinking Fund of The City of New York.

EXHIBIT NO. 14, page 5.

(Exhibit No. 898, page 5, in Evidence on Public Hearing.)

of the CASH
he CITY DEBT,
of Each Year.

	Year 1929	Comptroller's Annual Report Folio No.	Year 1930	Year 1931
Cash Balance at Beginni	30,861.10		$ 344,893.03	$ 1,038,117.96
Receipts:				
Revenues (Rents, Fees Privileges, etc.; and I and Bank Balances)	31,739.37	30/1930	11,611,335.38	1,514,047.85
Interest on General Fur	64,241.10	30/1930	21,865,409.59	.....
Securities Redeemed: Short Term Securities	54,000.00	37/1930	6,150,000.00	3,750,000.00
Securities Sold to Other Short Term Securities	25,000.00		.....	.....
Transfer of Surplus Re	50,000.00	30/1930	20,100,000.00	.....
Adjustment of Cash be demption Account an	.....		25,084.91	.....
	05,841.57		$60,096,722.91	$ 6,302,165.81
Expenditures:				
Investments: Short Term Securitie	29,000.00	37/1930	$ 6,550,000.00	$ 1,500,000.00
General Fund Bonds.	00,000.00	37/1930	52,500,000.00	.....
Refunds	6,863.63	35/1930	8,604.95	2,185.55
				A 4,297,120.33
	35,863.63		$59,058,604.95	$ 5,799,305.88
Adjustment of Cash betwe tion Account and Surp	25,084.91		.....	.....
Cash Balance at Close of	44,893.03		1,038,117.96	502,859.93
	05,841.57		$60,096,722.91	$ 6,302,165.81
Short Term Securities:				
Amount Held at Beginn	00,000.00		$ 1,850,000.00	$ 2,250,000.00
Amount Purchased durir	29,000.00		6,550,000.00	1,500,000.00
	29,000.00		$ 8,400,000.00	$ 3,750,000.00
Amount Redeemed durir	79,000.00		6,150,000.00	3,750,000.00
Amount Held at E	50,000.00		$ 2,250,000.00	.....

n the City Debt

the Redemption
of June 10/1931,

(Exhibit No. 898, page 5, in Evidence on Public Hearing.)

THE CITY OF NEW YORK—DEPARTMENT OF FINANCE

Bureau of Accountancy.

STATEMENT—Setting forth the GENERAL SOURCES of the CASH RECEIPTS to and the GENERAL PURPOSES of the CASH EXPENDITURES from the SINKING FUND of THE CITY OF NEW YORK for the REDEMPTION of the CITY DEBT, No. 1—SURPLUS ACCOUNT, during the YEARS 1926 to 1931, inclusive, viz., January 1 to December 31 of Each Year.

	Comptroller's Annual Report Folio No.	Year 1926	Comptroller's Annual Report Folio No.	Year 1927	Comptroller's Annual Report Folio No.	Year 1928	Comptroller's Annual Report Folio No.	Year 1929	Comptroller's Annual Report Folio No.	Year 1930	Year 1931
Cash Balance at Beginning of Each Year		$ 1,042,839.61		$ 1,957,158.08		$ 215,124.66		$ 380,861.10		$ 344,893.03	$ 1,038,117.96
Receipts:											
Revenues (Rents, Fees, Franchises, Licenses, Permits, Privileges, etc.; and Interest on Investment Securities and Bank Balances)	324/1926	10,370,076.17	314/1927	10,773,568.06	342/1928	11,187,382.28	360/1929	11,431,739.37	30/1930	11,611,335.38	1,514,047.85
Interest on General Fund Bonds	324/1926	16,409,603.42	314/1927	17,736,102.74	342/1928	19,237,576.03	360/1929	20,464,241.10	30/1930	21,865,409.59	.....
Securities Redeemed: Short Term Securities		.....	320/1927	3,950,000.00	349–50/1928	8,940,000.00	367–7/1929	5,854,000.00	37/1930	6,150,000.00	3,750,000.00
Securities Sold to Other Sinking Funds and Trust Funds: Short Term Securities		.....		.....		.....	368/1929	225,000.00		.....	.....
Transfer of Surplus Revenue*	324/1926	17,400,000.00	314/1927	19,500,000.00	342/1928	19,600,000.00	360/1929	15,850,000.00	30/1930	20,100,000.00	.....
Adjustment of Cash between Sinking Fund, No. 1, Redemption Account and Surplus Account		.....		.....		.....		.....		25,084.91	.....
		$45,222,519.20		$53,916,828.88		$59,180,082.97		$54,205,841.57		$60,096,722.91	$ 6,302,165.81
Expenditures:											
Investments: Short Term Securities		.....	320/1927	$ 6,700,000.00	349/1928	$10,290,000.00	367/1929	$ 3,829,000.00	37/1930	$ 6,550,000.00	$ 1,500,000.00
General Fund Bonds	329/1926	$43,250,000.00	320/1927	47,000,000.00	349/1928	48,500,000.00	367/1929	50,000,000.00	37/1930	52,500,000.00	.....
Refunds	328/1926	15,361.12	318/1927	1,704.22	347/1928	9,221.87	365/1929	6,863.63	35/1930	8,604.95	2,185.55
											A 4,297,120.33
		$43,265,361.12		$53,701,704.22		$58,799,221.87		$53,835,863.63		$59,058,604.95	$ 5,799,305.88
Adjustment of Cash between Sinking Fund, No. 1, Redemption Account and Surplus Account		.....		.....		.....		25,084.91		.....	.....
Cash Balance at Close of Each Year		1,957,158.08		215,124.66		380,861.10		344,893.03		1,038,117.96	502,859.93
		$45,222,519.20		$53,916,828.88		$59,180,082.97		$54,205,841.57		$60,096,722.91	$ 6,302,165.81
Short Term Securities:											
Amount Held at Beginning of Year		$		.....		$ 2,750,000.00		$ 4,100,000.00		$ 1,850,000.00	$ 2,250,000.00
Amount Purchased during Year		.....		$ 6,700,000.00		10,290,000.00		3,829,000.00		6,550,000.00	1,500,000.00
		.....		$ 6,700,000.00		$13,040,000.00		$ 7,929,000.00		$ 8,400,000.00	$ 3,750,000.00
Amount Redeemed during Year		.....		3,950,000.00		8,940,000.00		6,079,000.00		6,150,000.00	3,750,000.00
Amount Held at End of Year		.....		$ 2,750,000.00		$ 4,100,000.00		$ 1,850,000.00		$ 2,250,000.00	.....

* Transfer of Surplus Revenue from the Sinking Fund of The City of New York for the Payment of Interest on the City Debt (for Investment in General Fund Bonds).

A—Transfer of Cash, which formed part of the Surplus Assets of the Sinking Fund of The City of New York for the Redemption of the City Debt, No. 1, Surplus Account, and which, pursuant to Chapter 8, Laws of 1931, and Sinking Fund Resolution of June 10/1931, was transferred to General Fund of The City of New York for the Reduction of Taxation.

EXHIBIT NO. 14, page 6.

(Exhibit No. 898, page 6, in Evidence on Public Hearing.)

of the CASH
TEREST on the

	ear 929	Comptroller's Annual Report Folio No.	Year 1930	Year 1931
Cash Balance at Beginni	9,803.89	369/1929	$ 1,120,789.01	$ 2,419,624.39
Receipts:				
Revenues (Water Re Court Fees and Fin and Bank Balances)	4,451.48	30/1930	24,835,787.01	7,003,823.48
Securities Redeemed:				
Long Term Securitie	.....		.....	.....
Short Term Securitie	0,000.00	37–38/1930	16,520,000.00	28,750,000.00
Securities Sold to Othe				
Long Term Securitie	.....		.....	3,250,000.00
	4,255.37		$42,476,576.02	$41,423,447.87
Expenditures:				
Investments:				
Long Term Securities and Corporate Sto	.....		.....	.....
Short Term Securiti	0,000.00	37/1930	$19,920,000.00	$16,500,000.00
Accrued Interest on	.....		.....	.....
Payment of Interest on	2,052.50	35/1930	1,350.00	.....
Refunds	1,413.86	35/1930	35,601.63	7,322.95
Surplus Revenues tran Surplus Account (f Bonds)	0,000.00	35/1930	20,100,000.00	.....
				* 24,911,758.44
	3,466.36		$40,056,951.63	$41,419,081.39
Cash Balance at Close of	0,789.01	39/1930	2,419,624.39	4,366.48
	4,255.37		$42,476,576.02	$41,423,447.87
Short Term Securities:				
Amount Held at Beginn	0,000.00		$ 8,850,000.00	$12,250,000.00
Amount Purchased dur	0,000.00		19,920,000.00	16,500,000.00
	0,000.00		$28,770,000.00	$28,750,000.00
Amount Redeemed duri	000.00		16,520,000.00	28,750,000.00
Amount Held at	0,000.00		$12,250,000.00	.....

s of 1931, and

THE CITY OF NEW YORK—DEPARTMENT OF FINANCE

Bureau of Accountancy.

STATEMENT—Setting forth the GENERAL SOURCES of the CASH RECEIPTS to and the GENERAL PURPOSES of the CASH EXPENDITURES from the SINKING FUND of THE CITY OF NEW YORK for the PAYMENT of INTEREST on the CITY DEBT during the YEARS 1926 to 1931, inclusive, viz., January 1 to December 31 of Each Year.

	Comptroller's Annual Report Folio No.	Year 1926	Comptroller's Annual Report Folio No.	Year 1927	Comptroller's Annual Report Folio No.	Year 1928	Comptroller's Annual Report Folio No.	Year 1929	Comptroller's Annual Report Folio No.	Year 1930	Year 1931
Cash Balance at Beginning of Each Year	312/1925	$ 3,366,701.50	330/1926	$ 3,286,661.48	322/1927	$ 1,094,330.65	351/1928	$ 1,269,803.89	369/1929	$ 1,120,789.01	$ 2,419,624.39
Receipts:											
Revenues (Water Rents, Privileges, Tolls, Rentals, Court Fees and Fines, etc.; Interest on Investments and Bank Balances)	324/1926 328/1926	19,133,986.96	314/1927	20,216,177.71	342/1928	21,242,967.73	360/1929	22,004,451.48	30/1930	24,835,787.01	7,003,823.48
Securities Redeemed:											
Long Term Securities		.....		.....		.....		.....		.....	.....
Short Term Securities		.....	320/1927	12,700,000.00	349–50/1928	16,738,000.00	368/1929	5,500,000.00	37–38/1930	16,520,000.00	28,750,000.00
Securities Sold to Other Sinking Funds and Trust Funds:											
Long Term Securities		.....	320/1927	250,000.00		.....		.....		.....	3,250,000.00
		$22,500,688.46		$36,452,839.19		$39,075,298.38		$28,774,255.37		$42,476,576.02	$41,423,447.87
Expenditures:											
Investments:											
Long Term Securities (Serial Bonds, Assessment Bonds, and Corporate Stock)	329/1926	$ 150,000.00		$	349/1928	$ 3,100,000.00		.....		.....	.....
Short Term Securities	329/1926	1,500,000.00	320/1927	15,690,000.00	349/1928	14,948,000.00	367/1929	$11,650,000.00	37/1930	$19,920,000.00	$16,500,000.00
Accrued Interest on Above	328/1926	1,002.74		.....		.....		.....		.....	.....
Payment of Interest on the City Debt	328/1926	140,277.05	318/1927	139,850.00	347/1928	139,640.00	366/1929	132,052.50	35/1930	1,350.00	.....
Refunds	328/1926	22,747.19	318/1927	28,658.54	348/1928	17,854.49	367/1929	21,413.86	35/1930	35,601.63	7,322.95
Surplus Revenues transferred to Sinking Fund, No. 1—Surplus Account (for Investment in General Fund Bonds)	328/1926	17,400,000.00	318/1927	19,500,000.00	348/1928	19,600,000.00	366/1929	15,850,000.00	35/1930	20,100,000.00	.....
											* 24,911,758.44
		$19,214,026.98		$35,358,508.54		$37,805,494.49		$27,653,466.36		$40,056,951.63	$41,419,081.39
Cash Balance at Close of Each Year	330/1926	3,286,661.48	322/1927	1,094,330.65	351/1928	1,269,803.89	369/1929	1,120,789.01	39/1930	2,419,624.39	4,366.48
		$22,500,688.46		$36,452,839.19		$39,075,298.38		$28,774,255.37		$42,476,576.02	$41,423,447.87
Short Term Securities:											
Amount Held at Beginning of Year		$		$ 1,500,000.00		$ 4,490,000.00		$ 2,700,000.00		$ 8,850,000.00	$12,250,000.00
Amount Purchased during Year		1,500,000.00		15,690,000.00		14,948,000.00		11,650,000.00		19,920,000.00	16,500,000.00
		$ 1,500,000.00		$17,190,000.00		$19,438,000.00		$14,350,000.00		$28,770,000.00	$28,750,000.00
Amount Redeemed during Year		.....		12,700,000.00		16,738,000.00		5,500,000.00		16,520,000.00	28,750,000.00
Amount Held at End of Year		$ 1,500,000.00		$ 4,490,000.00		$ 2,700,000.00		$ 8,850,000.00		$12,250,000.00	.....

* Transfer to General Fund of The City of New York for the Reduction of Taxation, pursuant to Chapter 8, Laws of 1931, and Sinking Fund Resolution of June 10/1931.

EXHIBIT NO. 14, page 7.

(Exhibit No. 898, page 7, in Evidence on Public Hearing.)

of the CASH
1931, inclusive,

	ear 929	Comptroller's Annual Report Folio No.	Year 1930	Year 1931
Cash Balance at Beginning	3,683.91	369/1929	$ 44,502.97	$ 46,608.90
Receipts:				
Revenues (Interest on I Balances)	4,169.06	30/1930	257,605.93	175,984.27
Securities Redeemed:				
Long Term Securities	0,650.00	37/1930	44,500.00	19,500.00
Short Term Securities	5,000.00	37/1930	780,000.00	850,000.00
Securities Sold to Oth Funds:				
Long Term Securities	.....		.....	.....
Short Term Securities	.....	38/1930	100,000.00	.....
	3,502.97		$ 1,226,608.90	$ 1,092,093.17
Expenditures:				
Investments:				
Long Term Securitie Bonds, and Corporat	.....		$	$ .....
Short Term Securities	5,000.00	37/1930	1,080,000.00	850,000.00
Accrued Interest on	.....		.....	.....
Maturing Long Term De	4,000.00	35/1930	100,000.00	.....
				* 187,336.50
	0,000.00		$ 1,180,000.00	$ 1,037,336.50
Cash Balance at Close of P	4,502.97	39/1930	46,608.90	54,756.67
	3,502.97		$ 1,226,608.90	$ 1,092,093.17
Short Term Securities:				
Amount Held at Beginni	5,000.00		$ 650,000.00	$ 850,000.00
" Purchased durin	5,000.00		1,080,000.00	850,000.00
	0,000.00		$ 1,730,000.00	$ 1,700,000.00
Amount Redeemed durin	5,000.00		880,000.00	* 1,700,000.00
Amount Held at E	5,000.00		$ 850,000.00	

* Transfer of yn and which pursuant to Chapter 7, Laws of

THE CITY OF NEW YORK—DEPARTMENT OF FINANCE

Bureau of Accountancy.

STATEMENT—Setting forth the GENERAL SOURCES of the CASH RECEIPTS to and the GENERAL PURPOSES of the CASH EXPENDITURES from the SINKING FUND of the CITY OF BROOKLYN during the YEARS 1926 to 1931, inclusive, viz., January 1 to December 31 of Each Year.

	Comptroller's Annual Report Folio No.	Year 1926	Comptroller's Annual Report Folio No.	Year 1927	Comptroller's Annual Report Folio No.	Year 1928	Comptroller's Annual Report Folio No.	Year 1929	Comptroller's Annual Report Folio No.	Year 1930	Year 1931
Cash Balance at Beginning of Each Year	312/1925	$ 320,574.02	330/1926	$ 266,152.38	322/1927	$ 311,244.74	351/1928	$ 153,683.91	369/1929	$ 44,502.97	$ 46,608.90
Receipts:											
Revenues (Interest on Investments Securities and Bank Balances)	324/1926	272,690.55	314/1927	249,442.36	342/1928	251,789.17	360/1929	254,169.06	30/1930	257,605.93	175,984.27
Securities Redeemed:											
Long Term Securities	329/1926	290,650.00	320/1927	397,650.00	349/1928	540,650.00	367/1929	240,650.00	37/1930	44,500.00	19,500.00
Short Term Securities		.....	320/1927	650,000.00	349–50/1928	2,040,000.00	367–8/1929	905,000.00	37/1930	780,000.00	850,000.00
Securities Sold to Other Sinking Funds and Trust Funds:											
Long Term Securities	329/1926	150,000.00		.....		.....		.....		.....	.....
Short Term Securities		.....		.....		.....		.....	38/1930	100,000.00	.....
		$ 1,033,914.57		$ 1,563,244.74		$ 3,143,683.91		$ 1,553,502.97		$ 1,226,608.90	$ 1,092,093.17
Expenditures:											
Investments:											
Long Term Securities (Serial Bonds, Assessment Bonds, and Corporate Stock)	329/1926	$ 240,000.00		$	349/1928	$ 1,000,000.00		$		$	$ .....
Short Term Securities		.....	320/1927	1,050,000.00	349/1928	1,790,000.00	367/1929	1,405,000.00	37/1930	1,080,000.00	850,000.00
Accrued Interest on above	328/1926	1,762.19		.....		.....		.....		.....	.....
Maturing Long Term Debt Redeemed by Sinking Fund	328/1926	526,000.00	318/1927	202,000.00	348/1928	200,000.00	366/1929	104,000.00	35/1930	100,000.00	.....
											* 187,336.50
		$ 767,762.19		$ 1,252,000.00		$ 2,990,000.00		$ 1,509,000.00		$ 1,180,000.00	$ 1,037,336.50
Cash Balance at Close of Each Year	330/1926	266,152.38	322/1927	311,244.74	351/1928	153,683.91	369/1929	44,502.97	39/1930	46,608.90	54,756.67
		$ 1,033,914.57		$ 1,563,244.74		$ 3,143,683.91		$ 1,553,502.97		$ 1,226,608.90	$ 1,092,093.17
Short Term Securities:											
Amount Held at Beginning of Year		$		$		$ 400,000.00		$ 150,000.00		$ 650,000.00	$ 850,000.00
" Purchased during Year		.....		1,050,000.00		1,790,000.00		1,405,000.00		1,080,000.00	850,000.00
		.....		$ 1,050,000.00		$ 2,190,000.00		$ 1,555,000.00		$ 1,730,000.00	$ 1,700,000.00
Amount Redeemed during Year		.....		650,000.00		2,040,000.00		905,000.00		880,000.00	* 1,700,000.00
Amount Held at End of Year		.....		$ 400,000.00		$ 150,000.00		$ 650,000.00		$ 850,000.00	

* Transfer of $187,336.50 cash and $850,000 Revenue Bills, which formed a part of the Surplus Assets of the Sinking Fund of the City of Brooklyn and which pursuant to Chapter 7, Laws of 1931, and Sinking Fund Resolution of June 10, 1931, were transferred to the Sinking Fund of the City of New York.

EXHIBIT NO. 14, page 8.

(Exhibit No. 898, page 8, in Evidence on Public Hearing.)

of the CASH
1926 to 1931,

	ear 29	Comptroller's Annual Report Folio No.	Year 1930	Year 1931
Cash Balance at Beginnin	5,798.55	369/1929	$ 104,528.43	$ 941,705.32
Receipts:				
Revenues (Surplus Wa lyn; Interest on Inve ances)	),629.88	30/1930	5,136,426.89	355,176.84
Securities Redeemed:				
Long Term Securitie	3,100.00	37/1930	100,750.00	100,750.00
Short Term Securitie	0,000.00	37–8/1930	2,650.000.00	7,600,000.00
Securities Sold to other				
Long Term Securitie	.....	38/1930	400,000.00	4,100,000.00
	4,528.43		$ 8,391,705.32	$13,097,632.16
Expenditures:				
Investments:				
Long Term Securit Bonds, and Corpor	.....		$	$ .....
Short Term Securitie	0,000.00	37/1930	4,350,000.00	3,800,000.00
Accrued Interest o	.....		.....	.....
Maturing Long Term	.....		.....	.....
Transfer of Surplus Re	0,000.00	35/1930	3,100,000.00	.....
	.....		.....	A 7,991,212.91)
	.....		.....	1,278,848.30)
	0,000.00		$ 7,450,000.00	$13,070,061.21
Cash Balance at Close of	4,528.43	39/1930	941,705.32	27,570.95
	4,528.43		$ 8,391,705.32	$13,097,632.16
Short Term Securities:				
Amount Held at Begin	0,000.00		$ 2,100,000.00	$ 3,800,000.00
Amount Purchased dur	0,000.00		4,350,000.00	3,800,000.00
	0,000.00		$ 6,450,000.00	$ 7,600,000.00
Amount Redeemed duri	0,000.00		2,650,000.00	7,600,000.00
Amount Held at	0,000.00		$ 3,800,000.00	.....

of The City of

1931, of cash,
Sinking Fund
oklyn.

THE CITY OF NEW YORK—DEPARTMENT OF FINANCE

Bureau of Accountancy.

STATEMENT—Setting forth the GENERAL SOURCES of the CASH RECEIPTS to and the GENERAL PURPOSES of the CASH EXPENDITURES from the WATER SINKING FUND of the CITY OF BROOKLYN during the YEARS 1926 to 1931, inclusive, viz., January 1 to December 31 of Each Year.

	Comptroller's Annual Report Folio No.	Year 1926	Comptroller's Annual Report Folio No.	Year 1927	Comptroller's Annual Report Folio No.	Year 1928	Comptroller's Annual Report Folio No.	Year 1929	Comptroller's Annual Report Folio No.	Year 1930	Year 1931
Cash Balance at Beginning of Each Year	312/1925	$ 1,146,336.45	330/1926	$ 985,524.64	322/1927	$ 50,435.54	351/1928	$ 95,798.55	369/1929	$ 104,528.43	$ 941,705.32
Receipts:											
Revenues (Surplus Water Revenue, Borough of Brooklyn; Interest on Investment Securities and Bank Balances)	324/1926	3,509,419.43	314/1927	3,533,460.90	342/1928	4,677.263.01	360/1929	3,600,629.88	30/1930	5,136,426.89	355,176.84
Securities Redeemed:											
Long Term Securities	329/1926	209,200.00	320/1927	320,450.00	349/1928	858,100.00	367/1929	1,103,100.00	37/1930	100,750.00	100,750.00
Short Term Securities		.....	320/1927	1,100,000.00	349–50/1928	5,195,000.00	367–8/1929	2,290,000.00	37–8/1930	2,650.000.00	7,600,000.00
Securities Sold to other Sinking Funds and Trust Funds:											
Long Term Securities	329/1926	5,000.00	320/1927	21,000.00		.....		.....	38/1930	400,000.00	4,100,000.00
		$ 4,869,955.88		$ 5,960,435.54		$10,780,798.55		$ 7,094,528.43		$ 8,391,705.32	$13,097,632.16
Expenditures:											
Investments:											
Long Term Securities (Serial Bonds, Assessment Bonds, and Corporate Stock)	329/1926	$ 1,280,000.00	320/1927	$ 150,000.00	349/1928	$ 4,000,000.00		$		$	$ .....
Short Term Securities		.....	320/1927	2,960,000.00	349/1928	3,835,000.00	367/1929	3,890,000.00	37/1930	4,350,000.00	3,800,000.00
Accrued Interest on Above	328/1926	4,431.24		.....		.....		.....		.....	.....
Maturing Long Term Debt Redeemed by Sinking Fund		.....		.....		.....		.....		.....	.....
Transfer of Surplus Revenue*	328/1926	2,600,000.00	318/1927	2,800,000.00	348/1928	2,850,000.00	366/1929	3,100,000.00	35/1930	3,100,000.00	.....
		.....		.....		.....		.....		.....	A 7,991,212.91
								.....		.....	1,278,848.30
		$ 3,884,431.24		$ 5,910,000.00		$10,685,000.00		$ 6,990,000.00		$ 7,450,000.00	$13,070,061.21
Cash Balance at Close of Each Year	330/1926	985,524.64	322/1927	50,435.54	351/1928	95,798.55	369/1929	104,528.43	39/1930	941,705.32	27,570.95
		$ 4,869,955.88		$ 5,960,435.54		$10,780,798.55		$ 7,094,528.43		$ 8,391,705.32	$13,097,632.16
Short Term Securities:											
Amount Held at Beginning of Year		$		$		$ 1,860,000.00		$ 500,000.00		$ 2,100,000.00	$ 3,800,000.00
Amount Purchased during Year		$		2,960,000.00		3,835,000.00		3,890,000.00		4,350,000.00	3,800,000.00
		$		$ 2,960,000.00		$ 5,695,000.00		$ 4,390,000.00		$ 6,450,000.00	$ 7,600,000.00
Amount Redeemed during Year		$		1,100,000.00		5,195,000.00		2,290,000.00		2,650,000.00	7,600,000.00
Amount Held at End of Year		$		$ 1,860,000.00		$ 500,000.00		$ 2,100,000.00		$ 3,800,000.00	.....

* Transfer of Surplus Revenues of the Water Sinking Fund of the City of Brooklyn to the Water Sinking Fund of The City of New York, which are reflected in the Amounts shown as Revenues for the Water Sinking Fund of The City of New York.

A—Transfer, pursuant to the Provisions of Chapter 7, Laws of 1931, and Sinking Fund Resolution of June 10, 1931, of cash, $7,991,212.91 to the General Fund of The City of New York for the Reduction of Taxation, and $1,278,848.30 to the Water Sinking Fund of The City of New York, which Amounts formed part of the Surplus Assets of the Water Sinking Fund of the City of Brooklyn.

EXHIBIT NO. 15.

(Exhibit No. 908 in Evidence on Public Hearing.)

ed-

RELIEF AND PENSION FUND, DEPARTMENT OF STREET CLEANI

Cash on Hand December 1, 1932 $3

Securities Owned Name	Rate of Dividend Percent	Matures	Amount Owned	
Union Pacific R.R. Co. Land Grant	4	July 1947	$50,000.00	
Northern Pacific Ry.Co. Ry. and Land Grant	4	Jan. 1997	50,000.00	
Atchinson, Topeka and Santa Fe, General	4	Oct. 1995	50,000.00	
Buffalo, Rochester and Pittsburg Ry. Co. Consol.	4½	May 1957	50,000.00	
Delaware & Hudson R.R. Co. 1st & Refunding	4	May 1943	50,000.00	
Lake Shore & Michigan So. R.R.Co. 1st Mortgage Gold	3½	June 1997	15,000.00	
Manhattan Railway Co.Consol.	4	April 1990	25,000.00	
Chicago, Milwaukee & St.Paul Ry.Co. General Mortgage	3½	May 1989	15,000.00	
St.Paul, Minn. & Manitoba Ry. Co. Consol.	4½	July 1933	25,000.00	330
		Total.....		$364

EXHIBIT NO. 16.

(Exhibit No. 911 in Evidence on Public Hearing.)

Par Value o lege in Securit City of		Total
Corporate	0	93,867,318.77
Serial Bo	0	48,934,500.00
Assessmen	0	19,284,000.00
Revenue B		6,000,000.00
Tax Notes		3,500,000.00
Certifica	0	9,100,000.00
Special C		12,200,000.00
Special R	0	2,600,000.00
Cash in Ban	8	4,714,725.70
To	8	200,200,544.47

Par Value o	Street Cleaning Dec. 1, 1932.
Corporate	
U.S. Gove	
Railroad	000.00
Cash in Ban	055.44
T	055.44

EXHIBIT NO. 16.

(Exhibit No. 911 in Evidence on Public Hearing.)

DEPARTMENT OF FINANCE - DIVISION OF PENSIONS
ASSETS OF VARIOUS RETIREMENT SYSTEMS
as of DECEMBER 5, 1932.

Par Value of Investments in Securities of the City of New York	New York City Employee's Retirement System	Teachers' Retirement System	Board of Education Retirement System	Hunter College Retirement System	Total
Corporate Stock	41,657,303.77	46,618,835.00	4,848,420.00	742,760.00	93,867,318.77
Serial Bonds	24,618,140.00	23,455,300.00	721,600.00	139,460.00	48,934,500.00
Assessment Bonds	9,799,000.00	9,031,000.00	429,000.00	25,000.00	19,284,000.00
Revenue Bills	2,250,000.00	3,750,000.00	-	-	6,000,000.00
Tax Notes	1,550,000.00	1,950,000.00	-	-	3,500,000.00
Certificate of Indebtedness	5,350,000.00	3,450,000.00	225,000.00	75,000.00	9,100,000.00
Special Corporate Stock Notes	3,800,000.00	8,200,000.00	200,000.00	-	12,200,000.00
Special Revenue Bonds	1,200,000.00	1,100,000.00	250,000.00	50,000.00	2,600,000.00
Cash in Bank	2,257,567.47	2,146,887.76	235,842.09	74,428.38	4,714,725.70
Total Assets	92,482,011.24	99,702,022.76	6,909,862.09	1,106,648.38	200,200,544.47

OTHER NEW YORK CITY PENSION FUNDS

Par Value of Securities Owned	Police Dep't. as at Dec.31,1931	Fire Dep't. as at Dec.31,1931	Dept.Street Cleaning As at Dec. 1, 1932.
Corporate Stock - City of New York		814,800.00	
U.S. Government Liberty Bonds		15,000.00	
Railroad Bonds			330,000.00
Cash in Bank	715,878.55	65,456.45	34,055.44
Total Assets	715,878.55	895,256.45	364,055.44

EXHIBIT NO. 17.

(Being Exhibit 914 in Evidence on Public Hearings Amended to the Date of This Report.)

Office of the

CITIZENS BUDGET COMMISSION

PERTINENT FACTS

Concerning New York City's 1932 Budget Expenditures

for

Personal Service

December 6, 1932.

THE LIBRARY
OF THE
UNIVERSITY OF ILLINOIS

Pertinent Facts Concerning New York City's 1932 Budget Expenditures for Personal Service.

"Are New York City's Public Servants Overpaid?"

On all sides conflicting opinions are expressed on this vital question—opinions which in their very nature are based generally on individual impression rather than on a real knowledge of the facts. It is a difficult and tedious task to secure complete data regarding the $369,000,000 paid this year to this great civil army of over 148,000 men and women, for the salary schedules of the City, County and Education units are both very long and exceedingly complex.

The Citizens Budget Commission, because of the total absence of reliable information on which to form an opinion one way or the other, is making an exhaustive and painstaking study of the subject. The unsettled status of the 1933 Budget leaves no alternative for a comparative study but the use of the 1932 budget. This latter, together with the Board of Education Budget for the same year, was carefully analyzed on the subject of personal service expenditures. Extensive salary data regarding comparable jobs and positions were secured from other municipalities, from local business concerns, from the Federal Government, and from the State of New York.

While the element of the varying cost of living in the several cities used for comparative purposes should be considered before any conclusions are drawn from the facts presented in this report, it is

felt that caution should be used in emphasizing its importance. The Personnel Classification Board of the Federal Government in its report under date of February, 1929, concluded after careful study of the problem that it was one that did not readily lend itself to even approximate measurement.

The following pages contain the story of this study. Charts are presented which show the exact distribution of salaries of certain employees on the payroll of New York City and County Governments. Other charts afford comparisons with salaries paid outside and still other charts give in detail the distribution of all salaries paid for services rendered the Board of Education.

Section I

Mandatory Legislation

Table 1, on the following page offers a comparison between the expenditures for personal service in the Mandatory and Non-Mandatory City, County, and Education units. The relative appropriations must be regarded as approximations, because of the almost hopeless problems inherent in any attempt to draw a sharp line between the two.

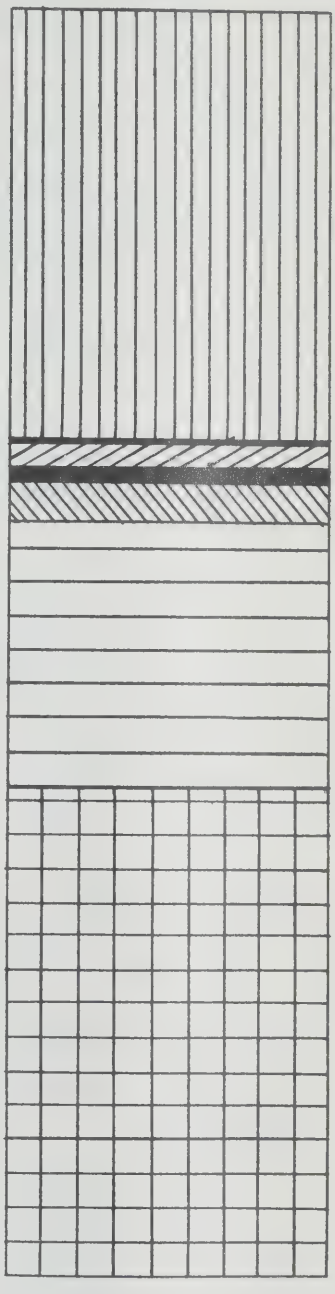
The Citizens Budget Commission, in an effort to determine whether, as a general rule, salaries paid the mandatory class were higher than those paid elsewhere in the City Service, made a thorough study of such common positions as readily lent themselves to comparison. With the exception of clerks, there appeared little significant variation in the salaries paid. Table 2-F portrays the results of the study of the "clerk" class.

Table 1

December 3, 1932.

CITIZENS BUDGET COMMISSION INC.

1932 PERSONAL SERVICE



Total Personal Service $369,000,000

Section II

Comparison of Non-Technical Titles and "Clerks"

A study of fourteen non-technical titles comparable to a major degree with ones used in private, State and Federal employ indicates quite clearly that in this group the general scale of salaries of civil employees of Greater New York, is substantially and, practically without exception, uniformly higher. Average salaries have been used for comparisons. Where, however, these averages do not effectively portray the true picture, the distribution of salaries paid to the incumbents for the titles considered is shown.

The title "Clerk" is used in New York budget terminology as a catch-all; it covers employees at $700 and employees at $7000. For this reason it is not feasible to compare New York City clerks with clerks elsewhere. This study has therefore been confined to a comparison between clerks in departments whose expenses are for the greater part mandatory and clerks in departments whose expenses are for the greater part discretionary.* In this comparison all clerks from chief clerks down have been included, excepting those in the courts. The table shows their distribution at salary intervals of $600. As shown on the chart half the clerks in the mandatory class receive over $2370 and half under, while in the discretionary class the dividing line is at $1983. This is a difference of 20% in favor of the mandatory group.

---

* Note: For the purpose of this study the following have been classified as "Mostly Mandatory"; All County Departments; All Courts; both the Board of Education and the Board of Higher Education including the allied retirement systems; the Board of Elections; the Board of Water Supply and the Transit Commission. The remaining departments have been arbitrarily classified as "Mostly Discretionary". The Public Library system has not been included in this study nor has the National Guard, as it is felt they do not fall in the same general category.

December 3 S BUDGET COMMISSION
INC.

Table No. 2 A

City	[redacted]	$3,408
State		
Federal		
Private	72	
City	[redacted]	$5,365
State		
Federal	,900	
Private		
City		
State		
Federal		
Private*		
City		
State		
Federal		
Private		

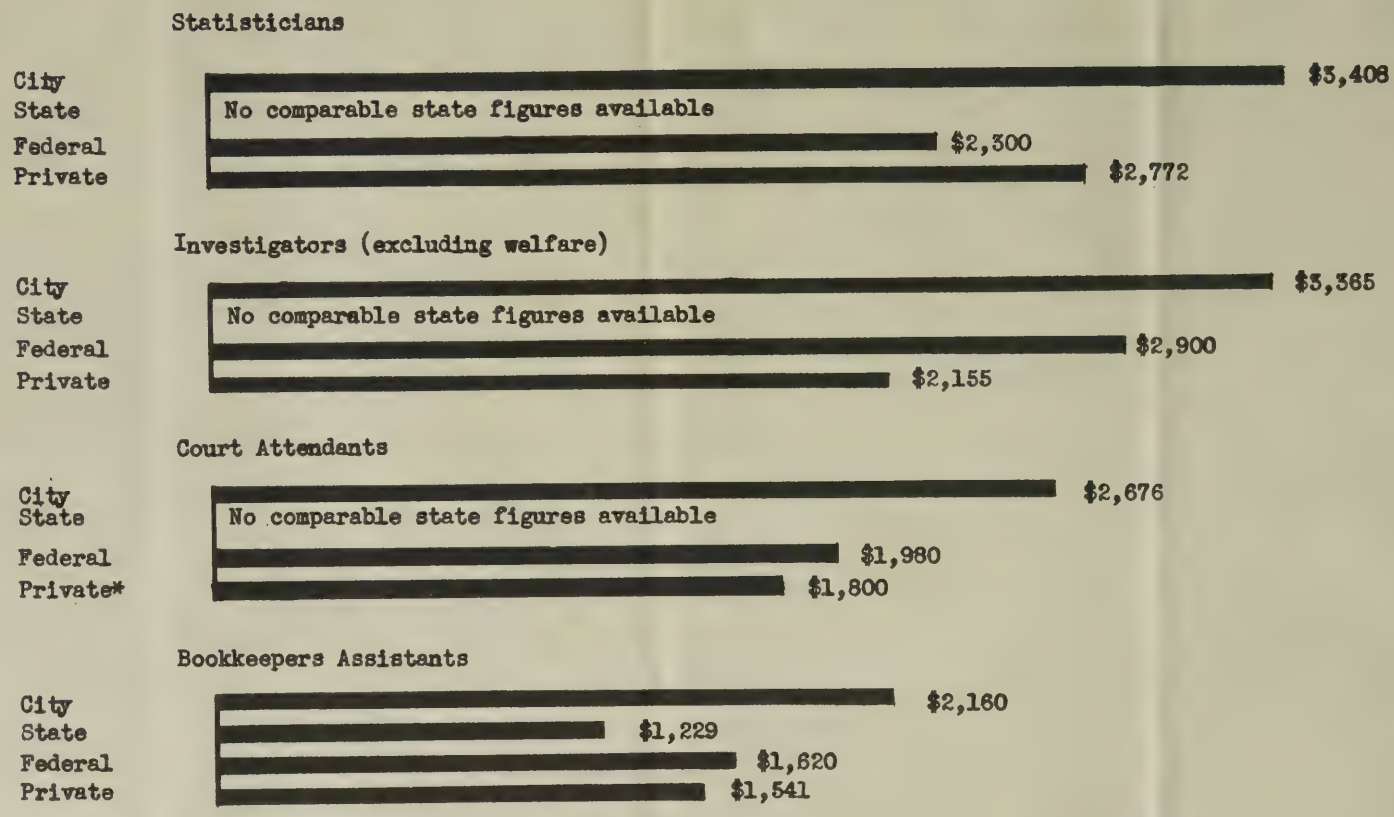
*Patrolmen te averages

December 3, 1932

CITIZENS BUDGET COMMISSION INC.

Table No. 2 A

Comparative Salary Analyses
- Non-Technical -



*Patrolmen, Guards, etc.

Figures indicate averages

December 3, NS BUDGET COMMISSION
INC.
able No. 2 B

City
State
Federal
Private

City [redacted] $3834
State
Federal
Private

City
State
Federal
Private

dicate averages

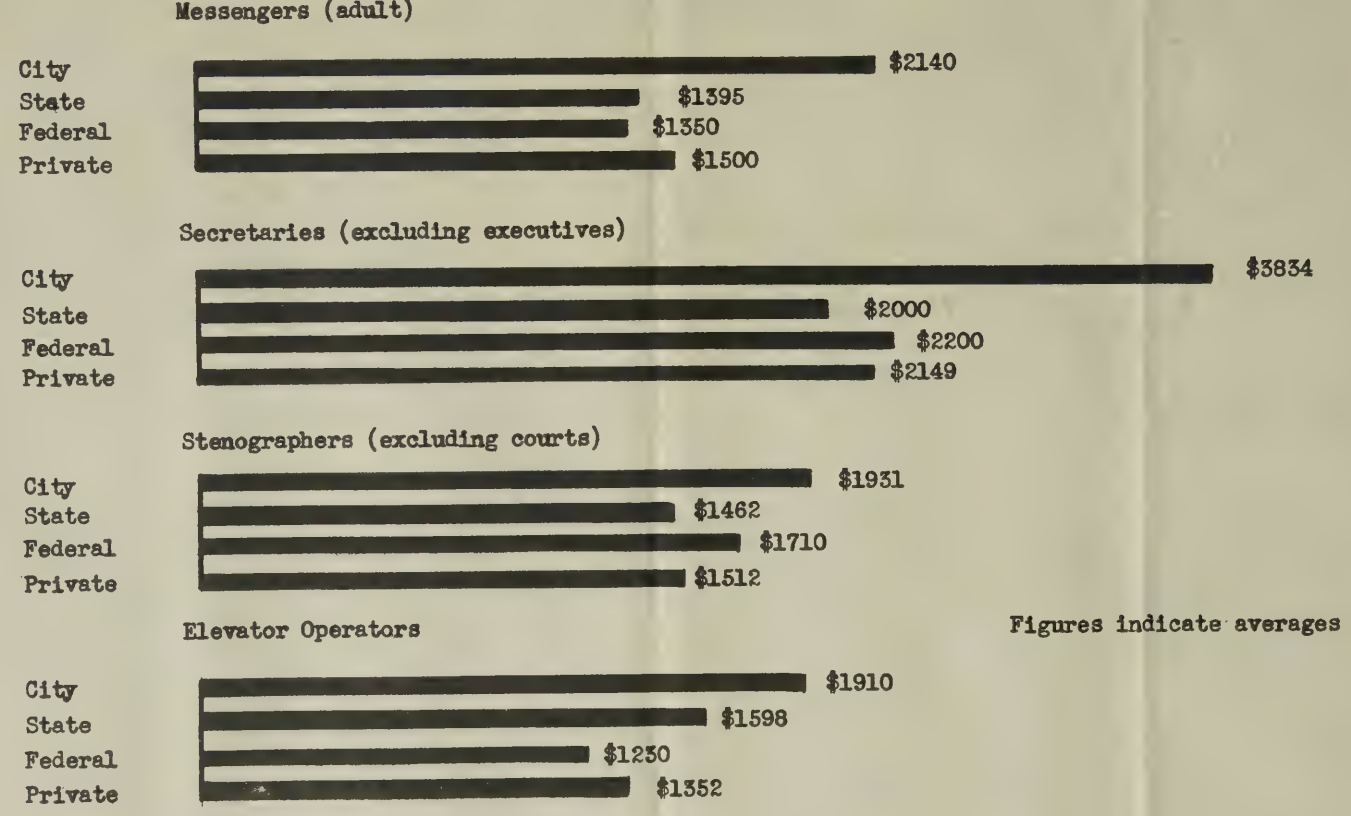
City
State
Federal
Private

December 3, 1932.

CITIZENS BUDGET COMMISSION INC.

COMPARATIVE SALARY ANALYSES

Table No. 2 B



Figures indicate averages

December 3,

NS BUDGET COMMISSION
INC.

Table No. 2 C

City
State
Federal
Private

City
State
Federal
Private

City
State
Federal
Private

City
State
Federal
Private

te averages

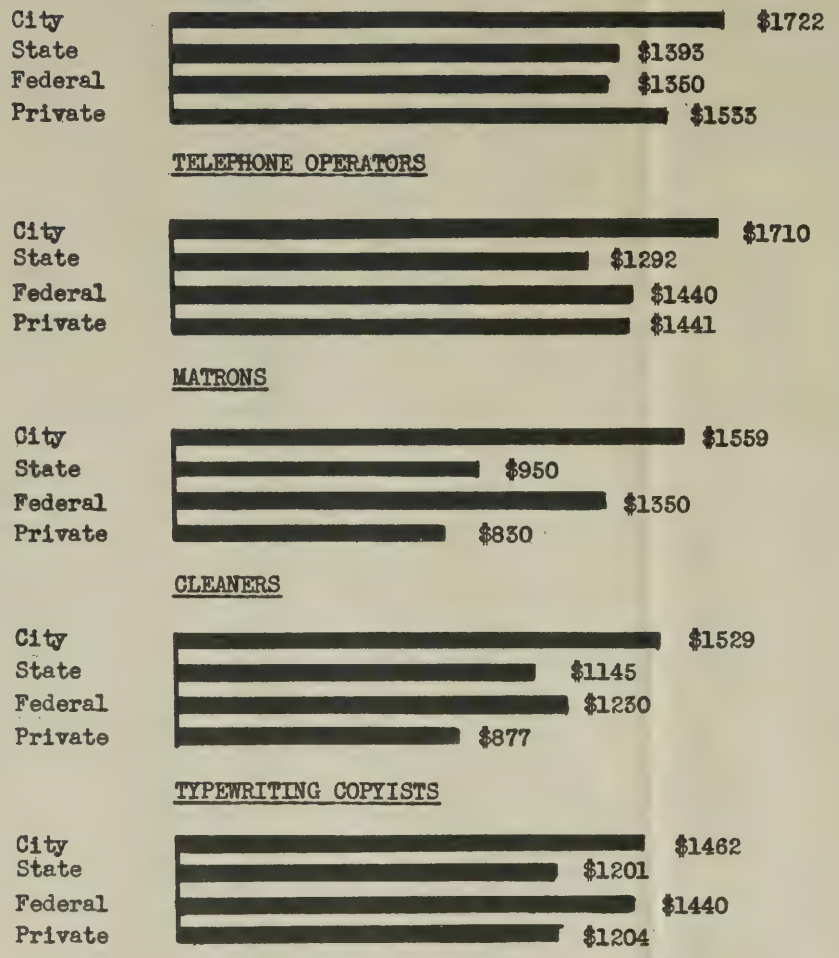
City
State
Federal
Private

December 3, 1932.

CITIZENS BUDGET COMMISSION INC.

Comparative Salary Analyses
-Non-Technical-

Table No. 2 C



Figures indicate averages

December 3, 1932.

CITIZENS BUDGET COMMISSION INC.

Table No. 2 D

FREQUENCY DISTRIBUTION OF SALARIES

Salary Range	Secretaries	Stenographers	Typewriting Copyists	Telephone Operators
Under $959	0	1	0	0
$960 - $1259	0	180	129	38
$1260 - $1559	1	303	68	68
$1560 - $1859	6	271	42	82
$1860 - $2159	11	163	13	59
$2160 - $2459	18	209	24	17
$2460 - $2759	11	108	2	9
$2760 - $3059	16	111	2	3
$3060 - $3359	19	19	0	0
$3360 - $3659	18	22	3	1
$3660 - $3959	16	12	0	0
$3960 - $4259	27	8	0	0
$4260 - $4559	40	2	0	0
$4560 - $4859	9	0	0	0
$4860 - $5159	11	2	0	0
$5160 - $5459	2	0	0	0
$5460 - $5759	8	0	0	0
$5760 - $7260	16	0	0	0
Number of incumbents considered	229	1,411	283	277

December 3, 1932.

CITIZENS BUDGET COMMISSION INC.

Table No. 2 E

FREQUENCY DISTRIBUTIONS OF SALARIES

Salary Range	Chauffeurs	Court Attendants	Investigators	Messengers
Under $959	0	0	0	6
960 - 1259	0	0	0	5
1260 - 1559	0	0	0	5
1560 - 1859	292	0	0	38
1860 - 2159	261	66	0	41
2160 - 2459	139	174	0	56
2460 - 2759	44	235	13	25
2760 - 3059	17	256	17	10
3060 - 3359	2	84	3	4
3360 - 3659	0	13	3	4
3660 - 3959	1	2	3	1
3960 - 4259	0	7	6	0
4260 - 4559	0	0	3	0
4560 - 4859	0	0	1	0
4860 - 5159	0	2	0	0
5160 - 5459	0	0	0	0
5460 - 5759	0	1	2	0
5760 - 7260	0	0	0	0
No. incumbents considered	756	840	51	195

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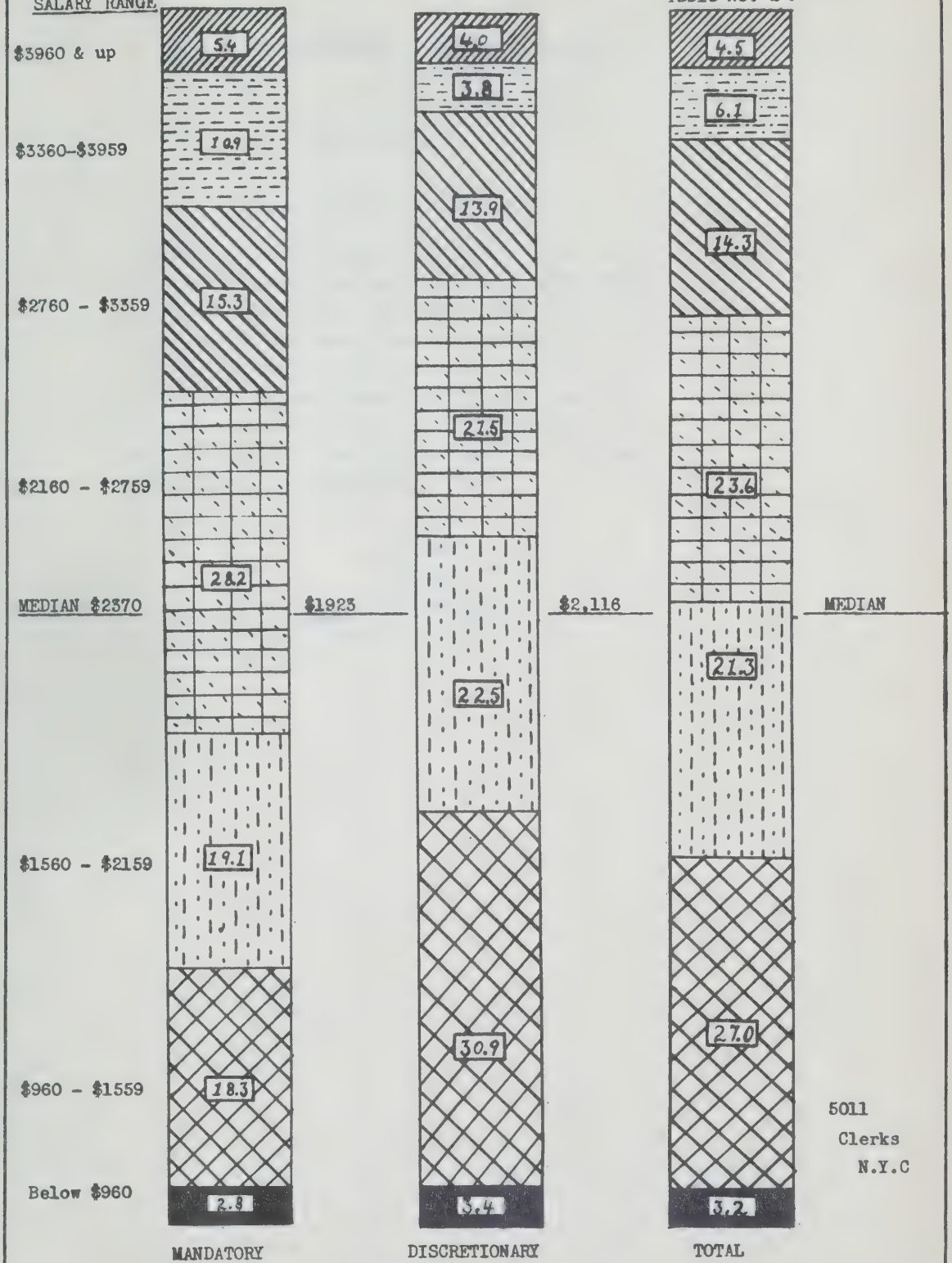
CITIZENS BUDGET COMMISSION INC.

December 3, 1932.

Table No. 2 F

SALARY RANGE



PERCENTAGE DISTRIBUTION OF CLERKS (Excluding Courts)

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Section III

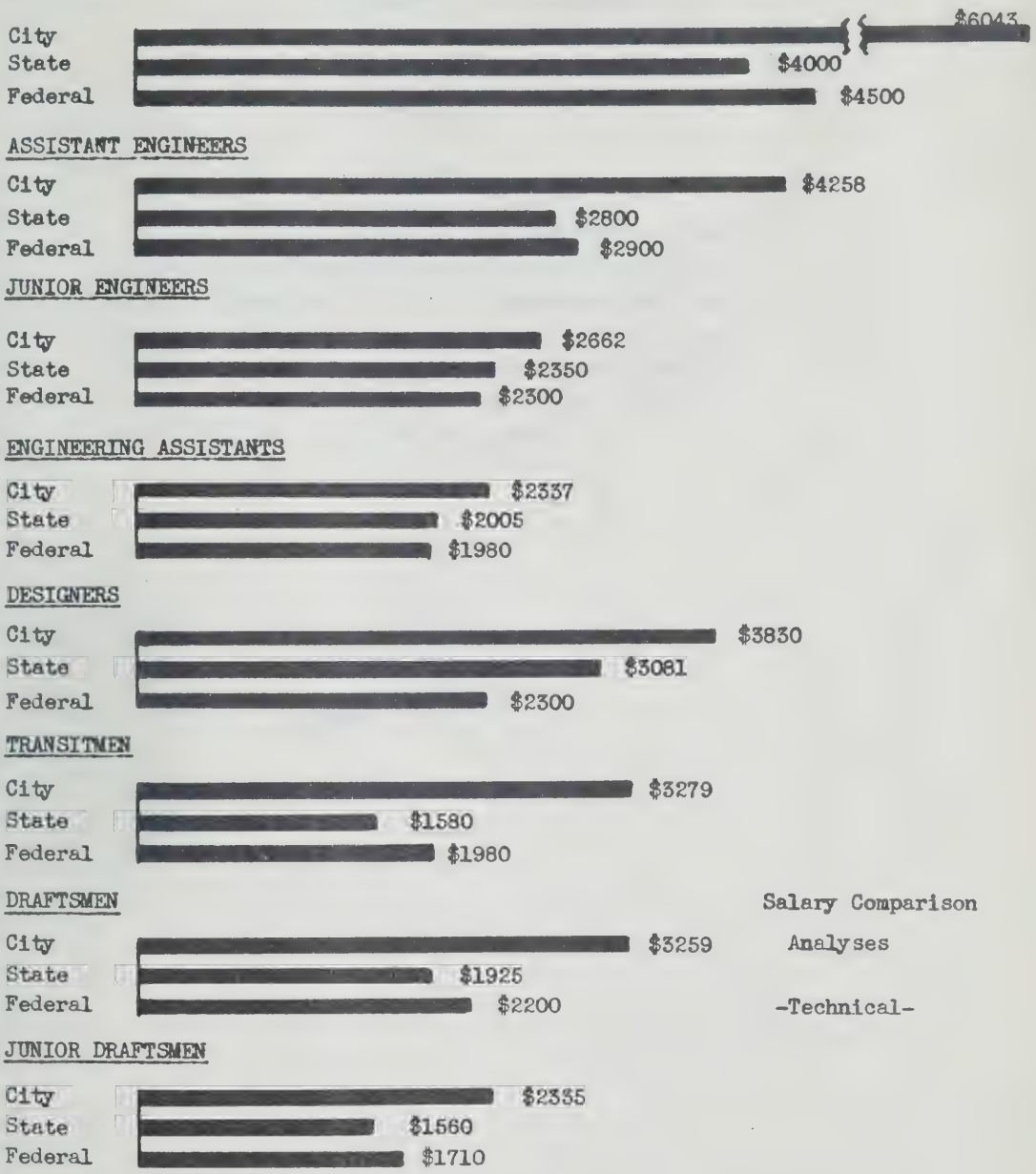
Comparison of Technical Titles

Eight so-called "technical titles" used in the local municipal service have been compared with technical titles in the State and Federal service. While these latter titles were not always identical in name, the duties attached to them were in every case similar. In this group, also, the general scale of salaries of civil employees of Greater New York was found to be substantially and uniformly higher. The results are presented in Table 3.

December 3, 1932.

CITIZENS BUDGET COMMISSION INC.

Table No. 3



Salary Comparison Analyses

-Technical-

Figures indicate averages.

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EXHIBIT NO. 17, page 15.

Section IV

Police

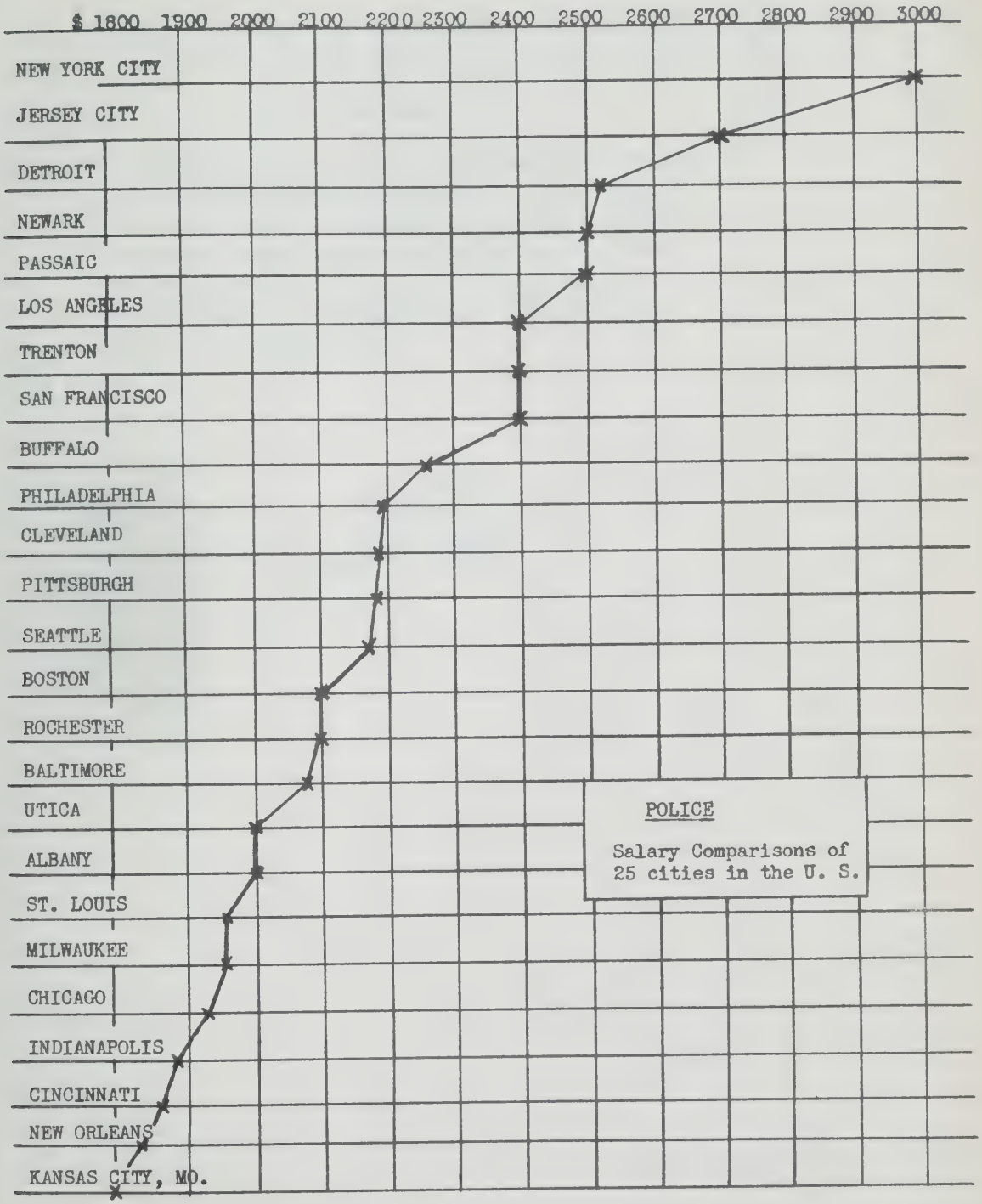
For the purpose of making a comparison of salaries paid to First-grade patrolmen, a current survey was conducted by the Commission covering twenty-five of the largest cities in the United States. Using maximum salaries, the results are presented in Table 4. It will be noted that in this field, also, New York City is a liberal employer.

CITIZENS BUDGET COMMISSION
INC.

December 3, 1932.

POLICE - MAXIMUM SALARY COMPARISON

Table No. 4



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Section V

Firemen

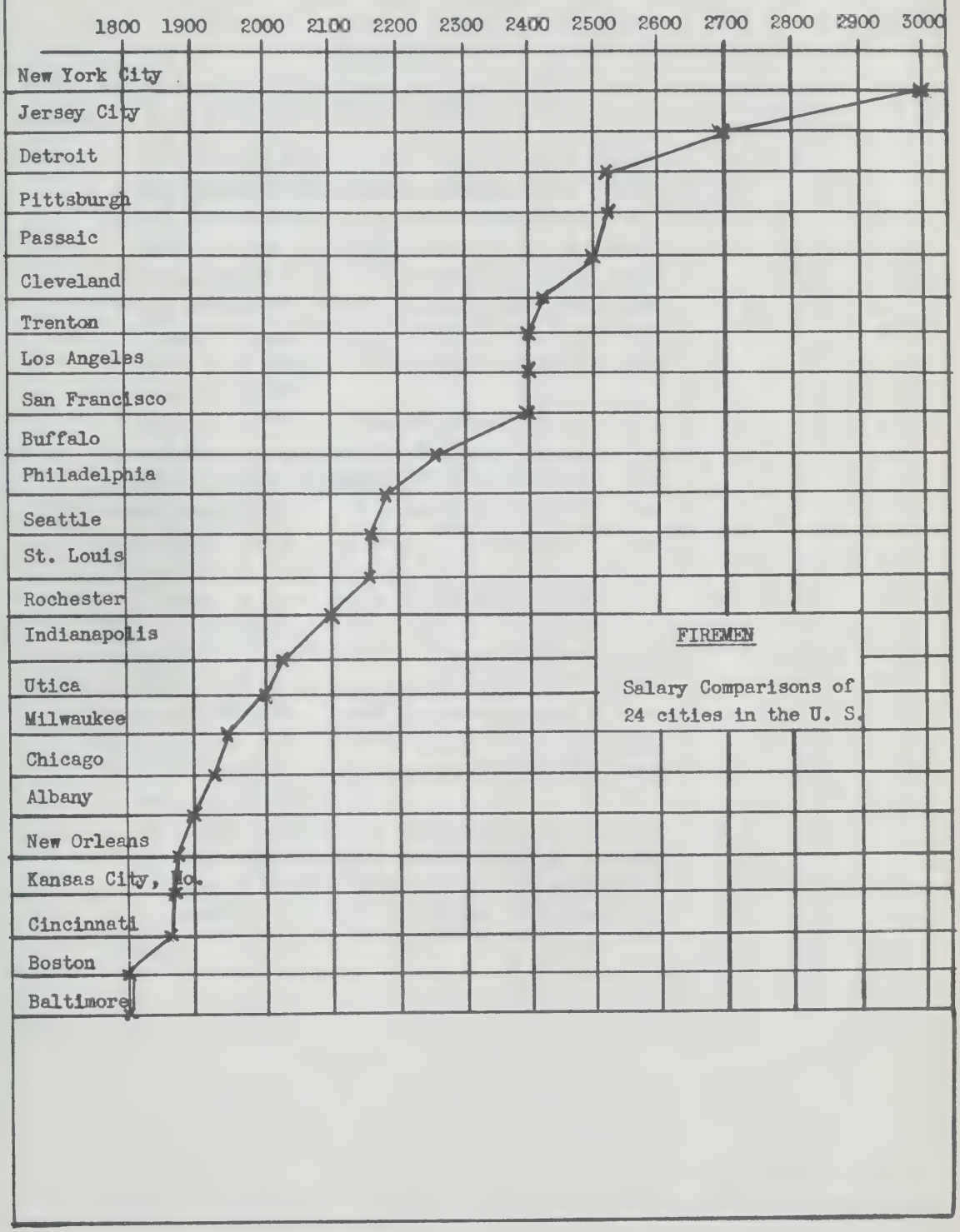
For the purpose of making a comparison of salaries paid to First-grade firemen, a current survey was conducted by the Commission covering twenty-four of the largest cities in the United States. Using maximum salaries, the results are presented in Table 5. It will be noted that here, also, New York City is a liberal employer.

CITIZENS BUDGET COMMISSION
INC.

December 3, 1932.

FIREMEN - MAXIMUM SALARY COMPARISON

Table No. 5



Section VI

Education (Board of Education)

This subject, admittedly of such great importance, was considered with extreme care. Seven tables are used to portray the existing facts.

Table 8-A is a comparison of the Board of Education budget for the years 1918, 1922 and 1932. While normal growth was a contributing factor in the great increase in size, additional remuneration granted as a result of mandatory legislation was the real stimulant.

Table 8-B affords an analysis of the General School Fund, that is, it shows the distribution among the employees of the salaries paid from this fund. The same presentation is made in Table 8-C of the Special School Fund, or at least of that portion of that fund devoted to personal service.

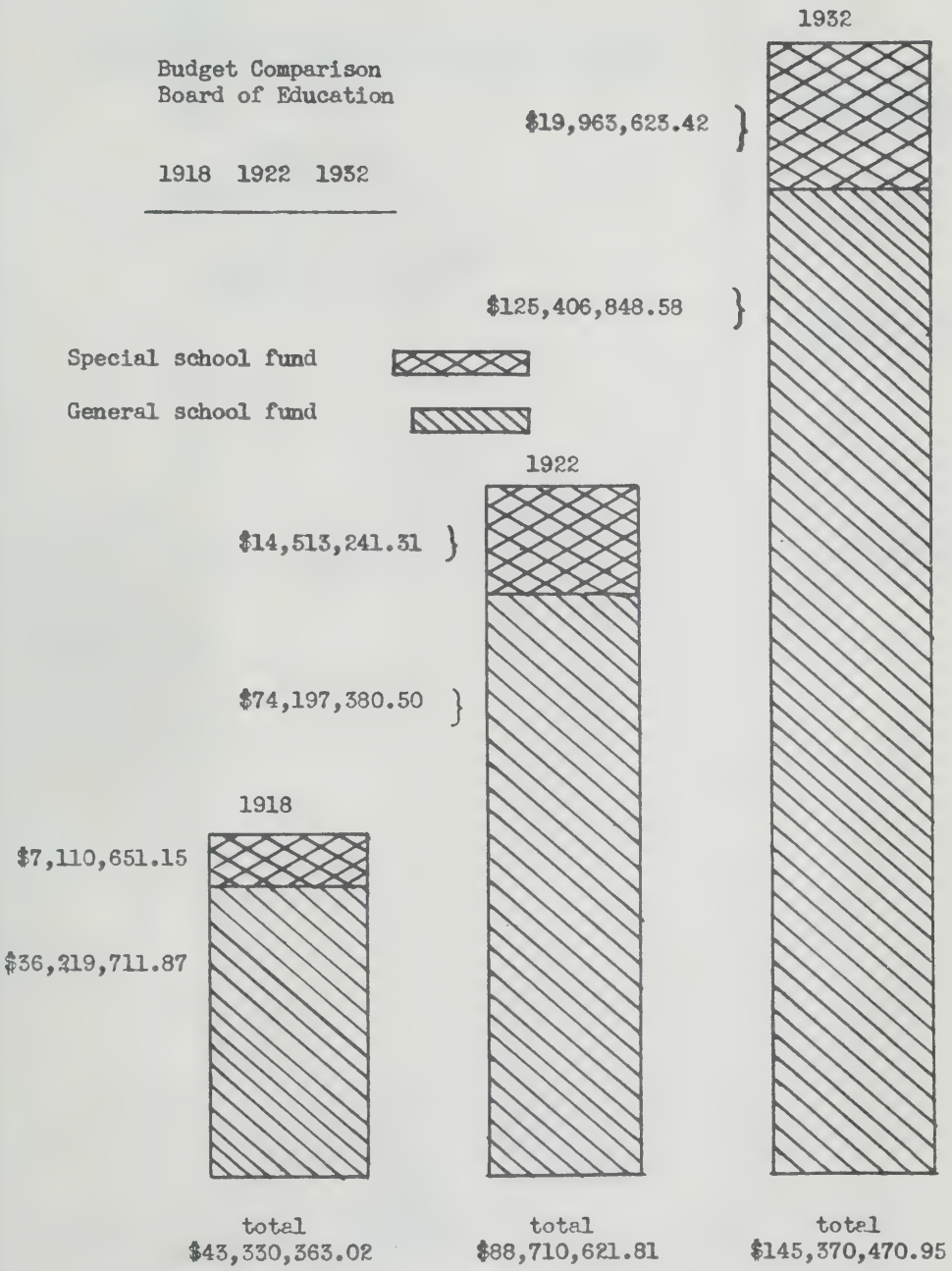
The last four tables in this section—Tables 8-D, 8-E, 8-F and 8-G—afford a concise, clear picture of the position of New York City respecting maximum salaries paid to the instructional staff in Day Elementary Schools, Day High Schools and to Day Elementary School Principals and Day High School Principals, when compared with other large cities in the United States.

To insure accuracy, maximum figures for New York were obtained from the 1933 budget estimate of the Board of Education, using the schedule column showing "rate of salary being paid March 31, 1932".

December 3, 1932

CITIZENS BUDGET COMMISSION
INC.

Table No. 6 A



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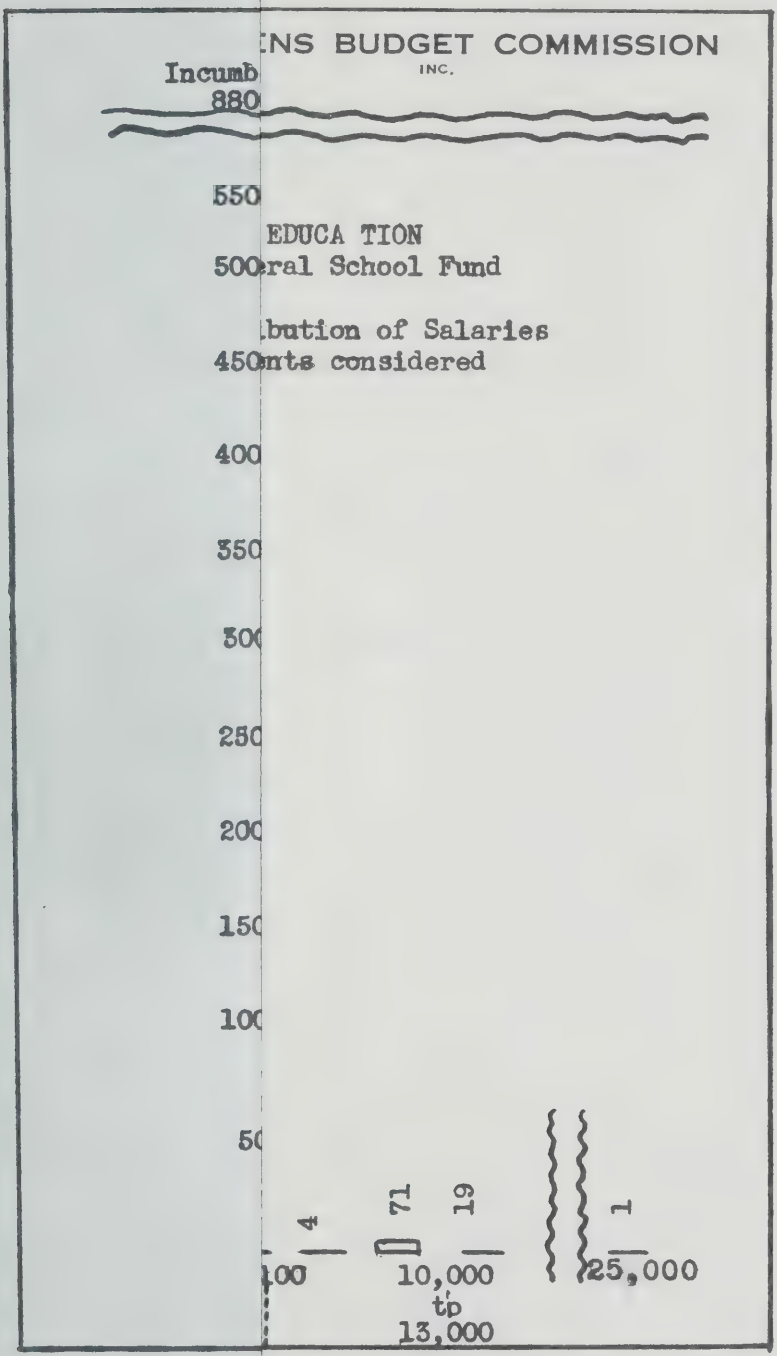
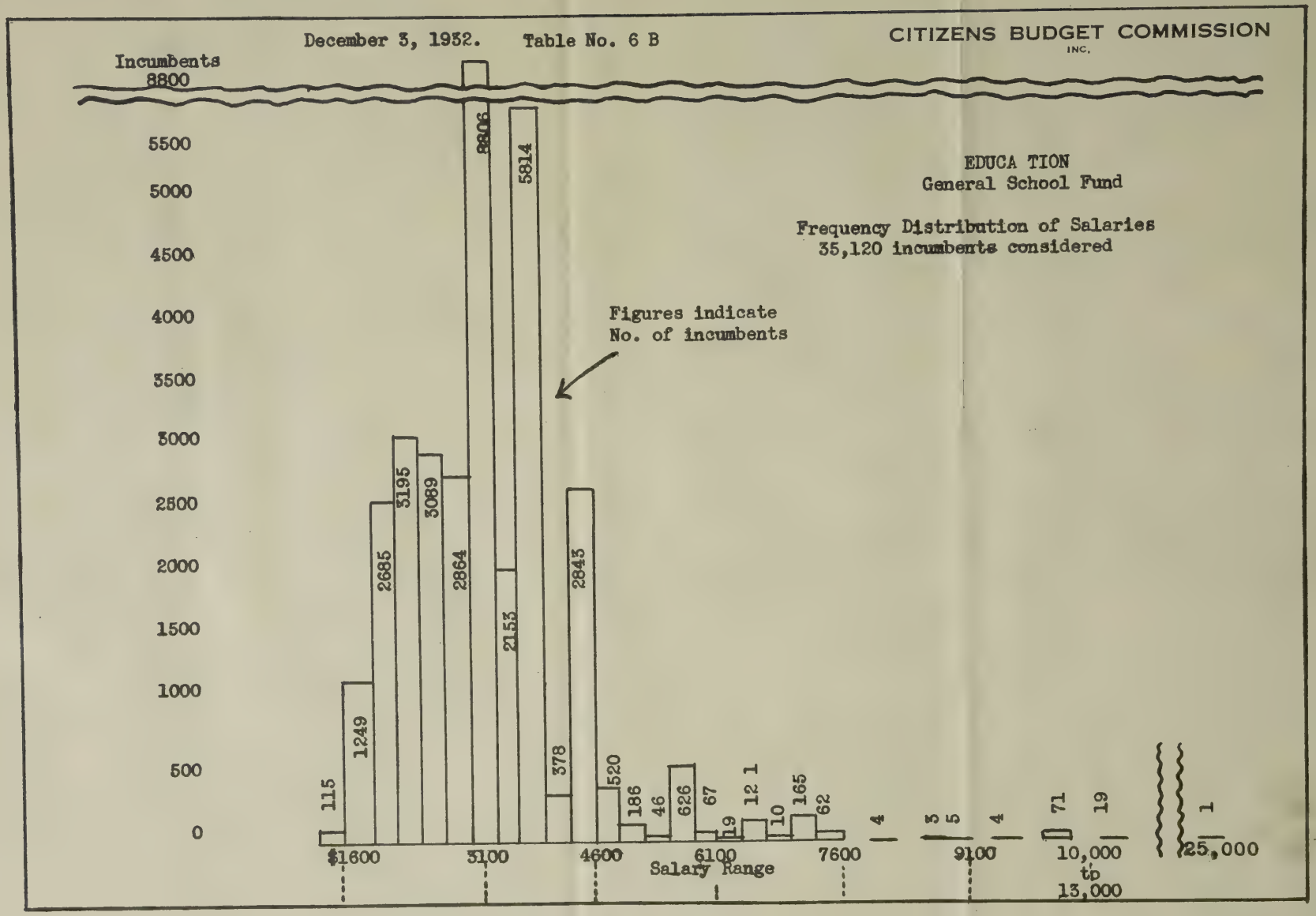

NS BUDGET COMMISSION
INC.
Incumb
880
550
EDUCA TION
500ral School Fund
ibution of Salaries
450nts considered
400
350
300
250
200
150
100
50
4
71
19
1
00
10,000
to
13,000
25,000

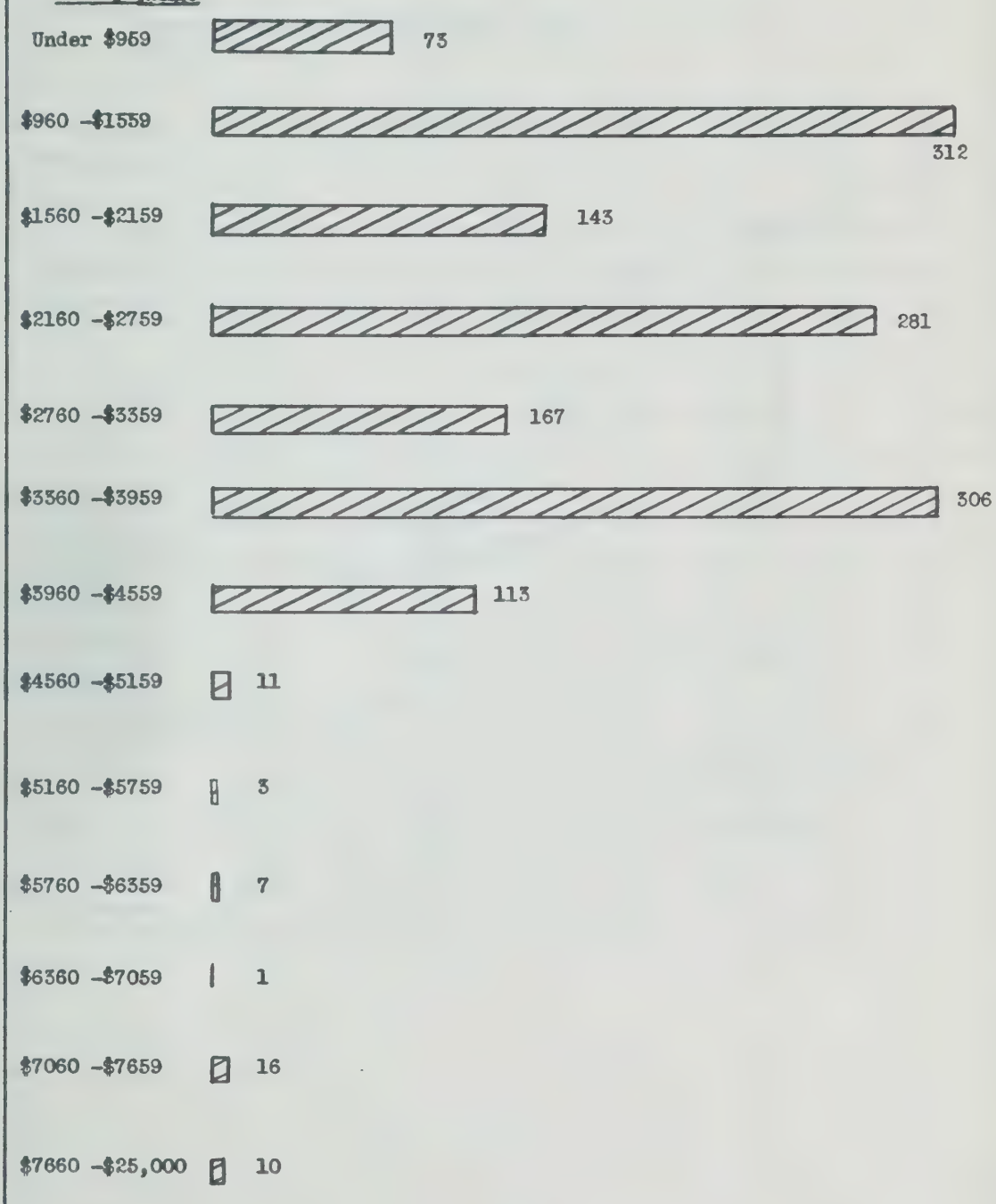

December 3, 1952. Table No. 6 B
CITIZENS BUDGET COMMISSION
INC.
Incumbents
8800
5500
5000
4500
4000
3500
3000
2500
2000
1500
1000
500
0
EDUCA TION
General School Fund
Frequency Distribution of Salaries
35,120 incumbents considered
Figures indicate
No. of incumbents
115
1249
2685
3195
3089
2864
8806
2153
5814
378
2843
520
186
46
626
67
19
12 1
10
165
62
4
3
5
4
71
19
1
$1600
3100
4600
6100
7600
9100
10,000
to
13,000
25,000
Salary Range

December 3, 1932.

CITIZENS BUDGET COMMISSION
INC.

EDUCATION - SPECIAL SCHOOL FUND

Table No. 6 C



Frequency Distribution of
Salaries 1442 Incumbents Considered

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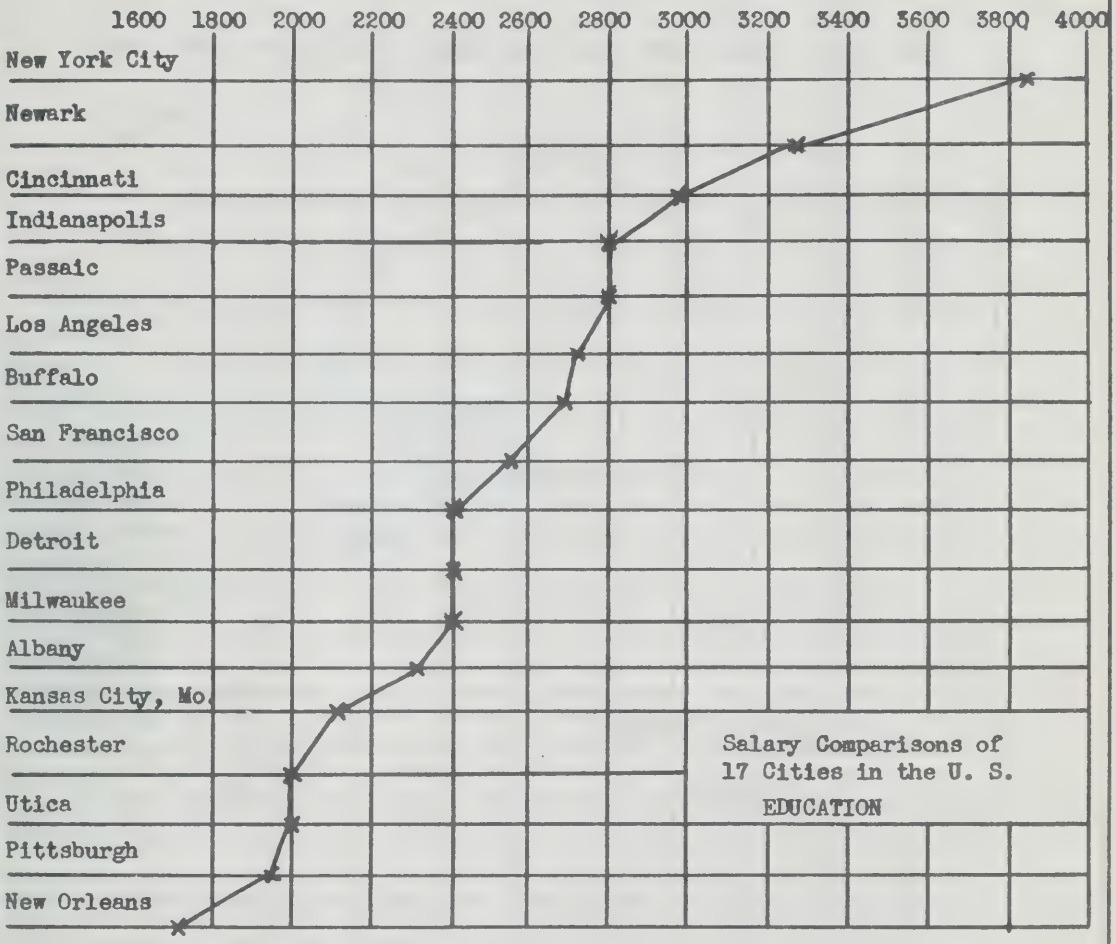
CITIZENS BUDGET COMMISSION
INC.

December 3, 1932.

EDUCATION

Table No. 6 D

Elementary Schools-Instructional Staff.
Maximum Salary Comparisons.



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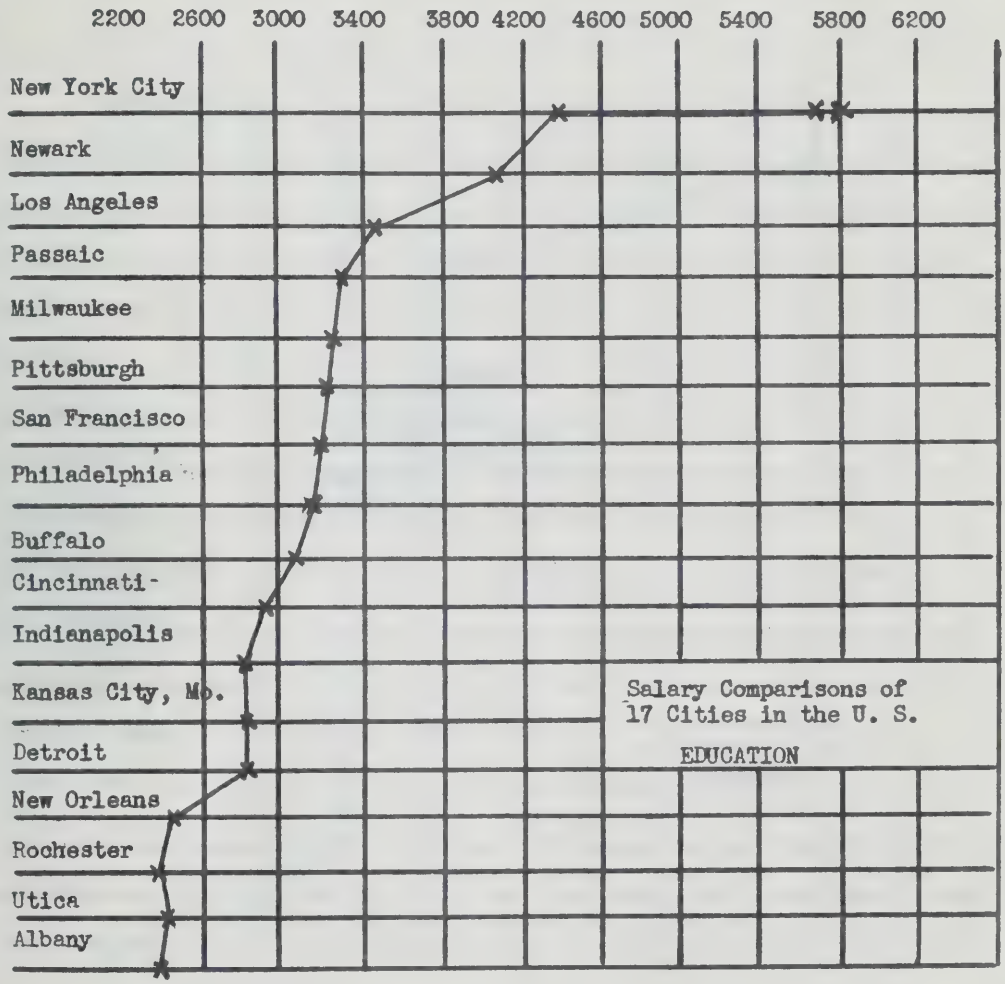
December 3, 1932

CITIZENS BUDGET COMMISSION
INC.

EDUCATION

Table No. 6 E

High Schools-Instructional Staffs
Maximum Salary Comparisons



New York City

1 - Teachers $4500

2) Department Heads - Teach part time.....($5688
3) ($5800

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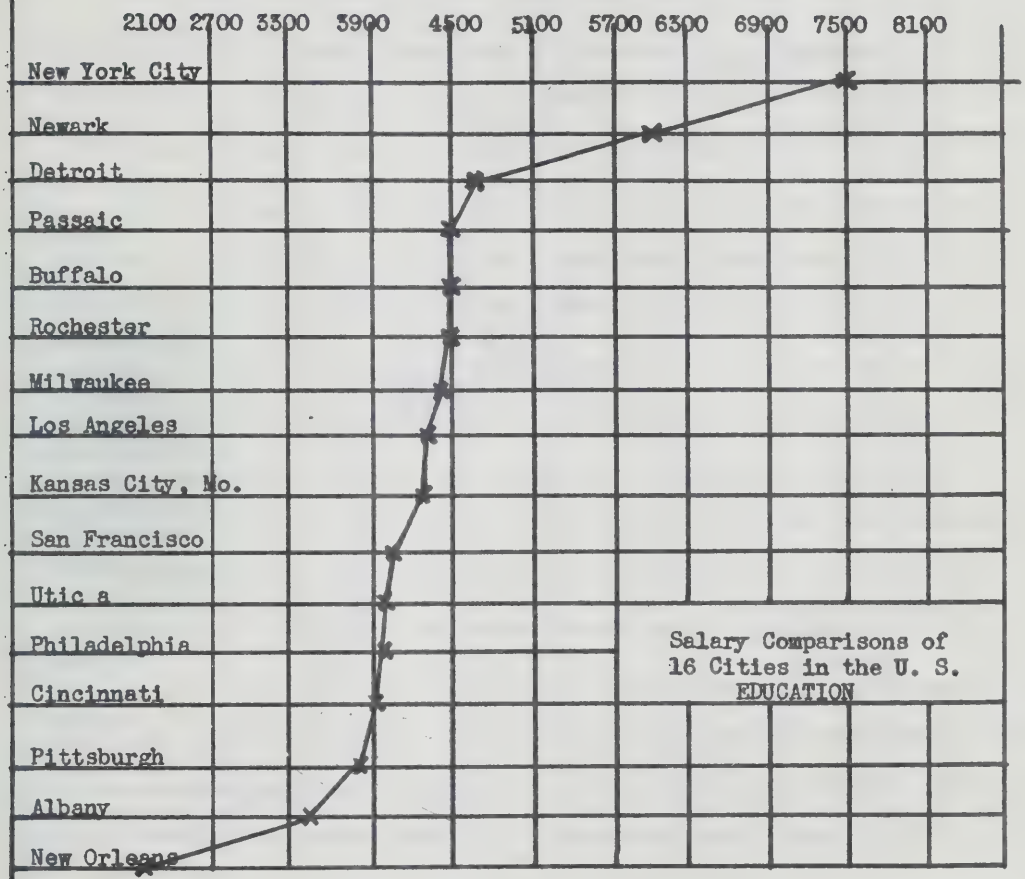
December 3, 1932.

CITIZENS BUDGET COMMISSION INC.

EDUCATION

Table No. 6 F

Principals-Day Elementary Schools.
Maximum Salary Comparisons.



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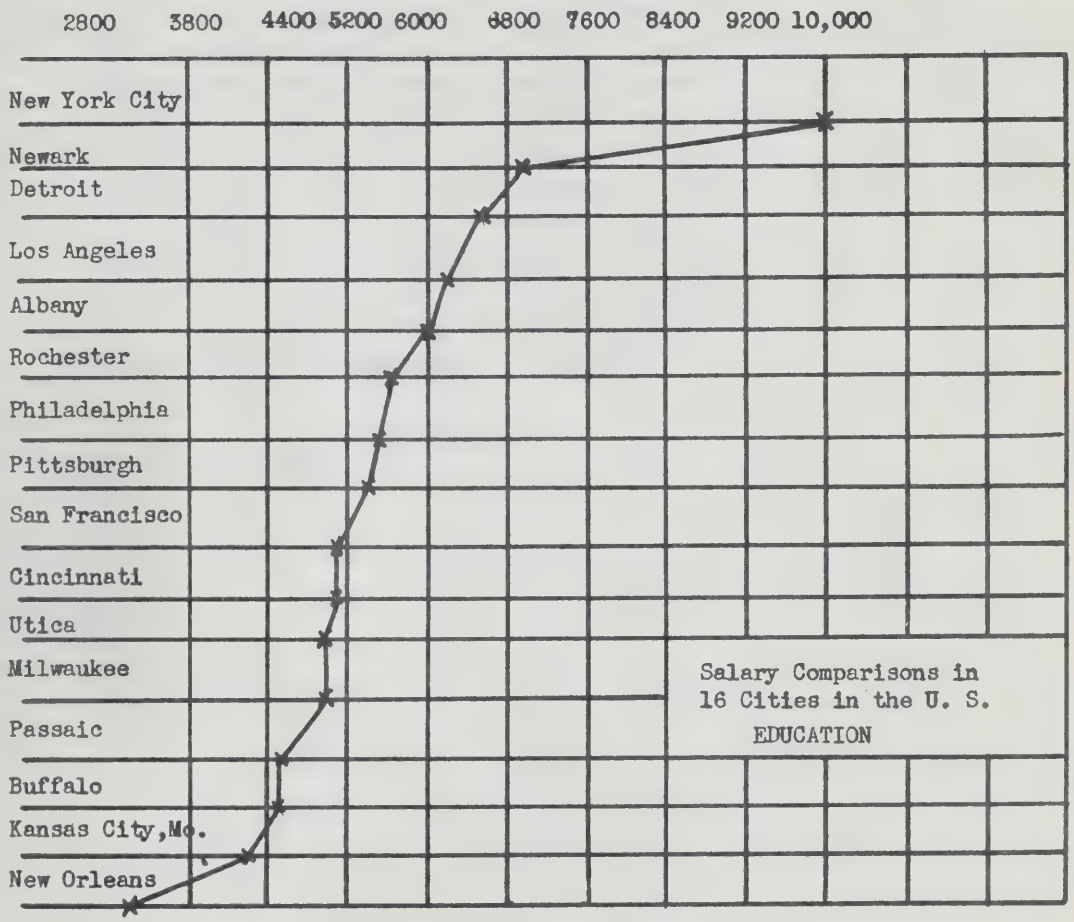
December 3, 1932.

CITIZENS BUDGET COMMISSION
INC.

EDUCATION

Table No. 6 G

Principals in Day High Schools.
Comparisons of Maximum Salaries.



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Section VII

"Inspectors"—Salary Distribution

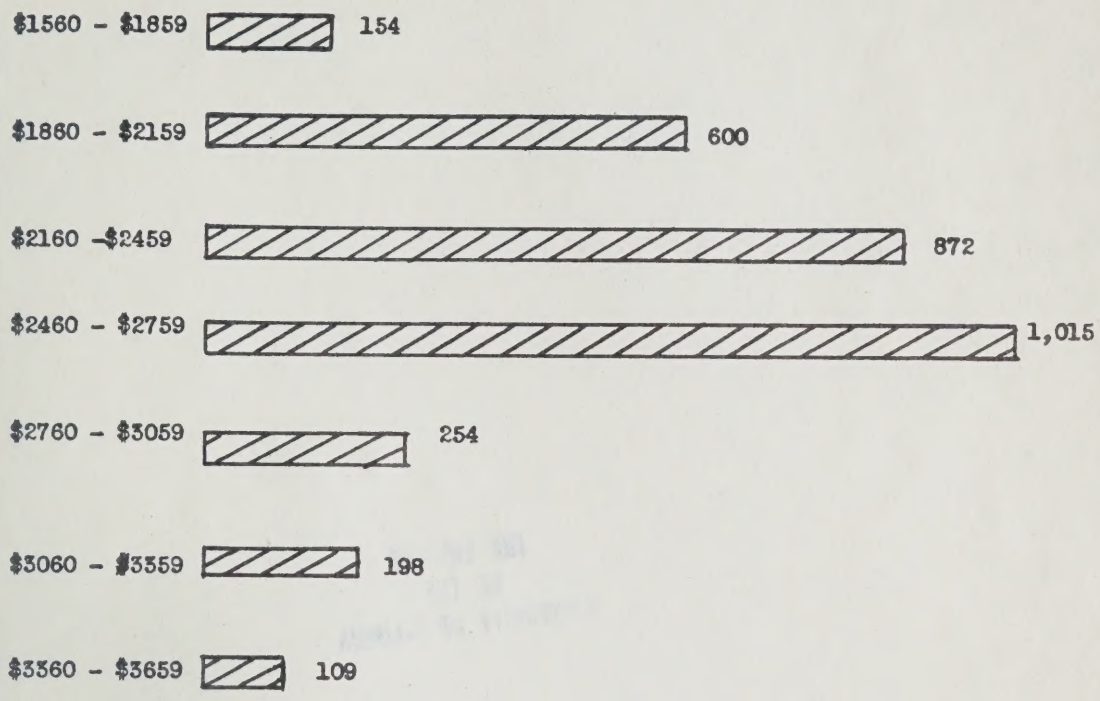
In the service of Greater New York are numerous employees—namely over 3,000—known as, "Inspectors". Seventy-seven descriptive names are used, covering Health, Sanitation, Electrical, Mechanical, Confidential and many other fields. Consequently, the task of making accurate comparisons is extremely difficult. For the purpose of this immediate study, the Commission has limited itself to a portrayal showing the salary distribution of the total compensation paid to these employees. The results are given in Table 7.

December 5, 1932.

CITIZENS BUDGET COMMISSION
INC.

Table No. 7

INSPECTORS
(Excluding Police)



Figures indicate incumbents

Frequency Distribution of Salaries
3289 Incumbents Considered

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3 0112 109054624